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SOUTH CAROLINA
TAX COMMISSION

ANNUAL REPORT
1987-1988

Printed Under The Direction Of The
State Budget And Control Board

LETTER OF TRANSMITTAL

Columbia, South Carolina
July 1, 1988

To His Excellency, Carroll A. Campbell, Governor, and the General Assembly of the State of South Carolina:

We have the honor to transmit the annual report of the South Carolina Tax Commission for the fiscal year ending June 30, 1988, in accordance with the Code of Laws of 1976, as amended. This report lists the assessed value of properties in this state and the collections from the various revenue acts administered by the Tax Commission, along with certain statistical information pertaining to revenue collections.

Respectfully submitted,

S. Hunter Howard Jr.
Chairman
John M. Rucker
A. Crawford Clarkson Jr.
Commissioners

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HISTORY OF THE SOUTH CAROLINA TAX COMMISSION

Created in 1915 under the authority of Governor Richard I. Manning, the South Carolina Tax Commission's primary purpose was the assessment of property for taxation. In its first several years of operation, only four people - three commissioners and one secretary - were employed at the Tax Commission.

As a result of the depression following World War I and the boll weevil's damaging effects on cotton production, the South Carolina General Assembly was faced with the task of finding ways to increase revenue so as to relieve the farmer's tax burden.

It was 1922 that the first indirect taxes were imposed and the income, inheritance and gasoline taxes came into existence. The Indirect Tax Program was not in place fully until 1940, when the taxing of property was removed from the state confines and turned over to local governments for collection.

Many of the taxes created under the Indirect Tax Program, such as candy, cosmetics, sporting goods and glassware taxes, have been repealed. But others, such as the alcohol, beer, wine and soft drink taxes, still make up a good portion of the state's revenue.

In 1924, the Tax Commission collected $6.6 million from the various taxes and spent $205,000 on operating costs.

During its 71-year history, the Tax Commission has been overseen by 25 different commissioners, appointed to their terms by the various governors in office. Eleven chairmen have served. Commissioners are appointed to six-year terms and may be continuously reappointed. The chairman of today's Tax Commission is S. Hunter Howard Jr.

The first home of the Tax Commission was the seventh floor of the Palmetto Building on Columbia's Main Street. In 1927, the new State Building was completed and housed the Tax Commission on the third floor. All state agencies were located in the State Building, renamed the John C. Calhoun Building in 1954. Here the Tax Commission remained and eventually took over all six floors, until its move in October 1986 to the Columbia Mills Building.

But no longer is the Tax Commission confined to the state capitol of Columbia. Today, there are eight offices scattered across the state and "foreign" offices located in Atlanta, New York, Dallas, Los Angeles, Chicago, Cleveland and San Francisco.

From its beginning in 1915 with four employees, the Tax Commission has grown to become an employer of more than 800 people.

Today, the Tax Commission administers 32 taxes and collects more than $3 billion annually.

ACCOMPLISHMENTS OF THE
SOUTH CAROLINA TAX COMMISSION
1987-1988

The mission of the South Carolina Tax Commission is to administer the South Carolina tax laws and to collect taxes due the state in a manner that ensures public confidence in our integrity, effectiveness and fairness.

The 1987-88 fiscal year can best be described as a tremendous year of growth and accomplishment for the South Carolina Tax Commission. Our strategic plan was implemented and served as the resource for guiding us through the past year. Priorities were established in the field of taxpayer service and education, employee development, technology, voluntary compliance and organizational development. Our achievements in these areas strongly reflect the Tax Commission's commitment to our mission.

TAXPAYER SERVICE AND EDUCATION

The South Carolina Tax Commission is first and foremost a service agency, established and maintained to assist the state's taxpayers in complying with their legal responsibilities. We believe that all taxpayers, if given the proper resources, will comply with the South Carolina tax laws. Our accomplishments in this field show our commitment to public education and service.

Highlights

* Developed the Tax Talk '87 program to educate taxpayers on the massive tax law changes brought about by the Tax Reform Act of 1986. The Tax Commission joined the Internal Revenue Service and the South Carolina Association of Certified Public Accountants to develop and implement this year-long educational program. Tax Talk '87 received the Outstanding External Communications Program award from the American Institute of CPAs.

* Published several brochures and handbooks on tax law, simplified for better understanding, including: *South Carolina Use Tax, S.C. Sales Tax, S.C. Admissions Tax, Senior Citizens' Guide to S.C. Taxes, Moving to South Carolina, S.C. Sales Tax Exemption for Festival Organizations, Problem Resolution Office at the South Carolina Tax Commission, General History of Taxes, Plain Language Guide to Tax Reform* and the monthly newsletter, *Revenews*.

* Established the Taxpayer Forms and Publications Review Committee, a group of 120 volunteers throughout the state, to review and make recommendations on how to improve our tax forms and informational publications.

* Offered assistance to new and prospective businesses and industries considering locating in South Carolina, through the use of tax publications, tax comparisons with other states and meetings with top industry representatives.

* The Tax Policy Section issued 23 private letter rulings, 24 technical advice memoranda, 14 revenue rulings, one revenue procedure and 22 information letters to specifically answer taxpayer questions and to provide consistent, accurate tax information to the public.

* Filled 100 requests for Tax Commission speakers through the Speakers Bureau.

* Assisted 348,295 taxpayers on the telephone and through walk-in visits in the nine taxpayer service centers located throughout the state, accounting for 21,795 working hours spent on direct public assistance.

* Held workshops and seminars for the public on various taxes, attended by more than 2,500 people.

* Established "One-Stop Taxpayer Assistance Centers" with the Internal Revenue Service to provide both state and federal forms and assistance at one single location.

EMPLOYEE DEVELOPMENT

The continued emphasis on employee development and retention is a central factor in the Tax Commission's ability to serve effectively the citizens of South Carolina.

Highlights

* A management training plan and a revenue officers' training plan were implemented, setting forth minimum requirements and an ongoing plan for professional training, designed to improve employee knowledge and professionalism.

* A formal training agreement between the Tax Commission and the IRS was implemented.

* Stella Locklair was named the Employee of the Year under the new employee recognition program.

* Michael Bertram and Barbara Wagers were the first recipients of the agency's John T. Weeks Fellowship, established by Tax Commission employees and friends of John T. Weeks in honor of his service to the commission as chairman. The fellowship offers financial assistance to employees seeking their master's degree in business.

* 1,848 employees received 15,256 hours of internal and external training in technical and personal improvement courses.

* The Tax Commission continued an aggressive Affirmative Action Program, hiring 114 minority employees during the year.

TECHNOLOGY

The Tax Commission recognizes information resources and technology as key strategic assets, and strives to manage those resources from an agency-wide perspective. Mindful of the rapid pace of change in technology, the agency plans to capitalize on new developments to support effective and efficient tax administration, to cooperate in sharing information with agencies and organizations in state government, to coordinate appropriate technology-related activities with the IRS, and to foster an awareness and understanding among the taxpayers of South Carolina of the impact of automation through effective tax assistance and efficient enforcement programs.

Highlights

* The revenue accounting module and taxpayer accounting module of the South Carolina Automated Tax System (SCATS) were designed and completed.

* The State Agency Budgetary Accounting System (SABAR) was installed, automating many revenue accounting activities within the Tax Commission.

* A training facility was established within the Tax Commission to train employees on use of computers and software.

* 260 personal computers were used within the Tax Commission covering a wide variety of job functions and greatly improving productivity.

* The estate and gift tax function was automated on a personal computer, reducing manpower requirements by 85 percent.

* Utility appraisals and assessments and manufacturing appraisals and exemptions were standardized and computerized to improve the Property Division's assistance to local governments.

VOLUNTARY COMPLIANCE

Increasing voluntary compliance is the most important objective of the agency, ultimately providing for the collection of the most tax dollars at the least cost to the public.

Highlights

* A staff position was established to analyze information and data from outside sources to determine possible areas of noncompliance by taxpayers.

* Self-assessment programs were implemented in the use tax area, designed to make taxpayers aware of use tax liability and to collect unpaid use tax.

* Enforcement tax collections for the fiscal year were $109,381,949, an increase of 14 percent over the prior year.

* An audit selection section was established to select potential audits in all major tax areas, to improve our efficiency in tax audits.

* A new program utilizes computer audit potential scoring data provided by the IRS as a tool for selecting income tax audits. This section selected 504 returns, producing $8.9 million in assessments.

* Legislation was passed strengthening bad check penalties relating to the payment of taxes. Administrative procedures dealing with bad checks were also streamlined and improved.

ORGANIZATIONAL DEVELOPMENT

The Tax Commission is challenged by a rapidly changing environment and in order to provide a strong foundation for directing tax administration into the 1990s, the agency is committed to strengthening the development of the organization. This objective is accomplished by developing an effective management team to lead the organization in structure development and strategic planning, using maximum employee participation and communication.

Highlights

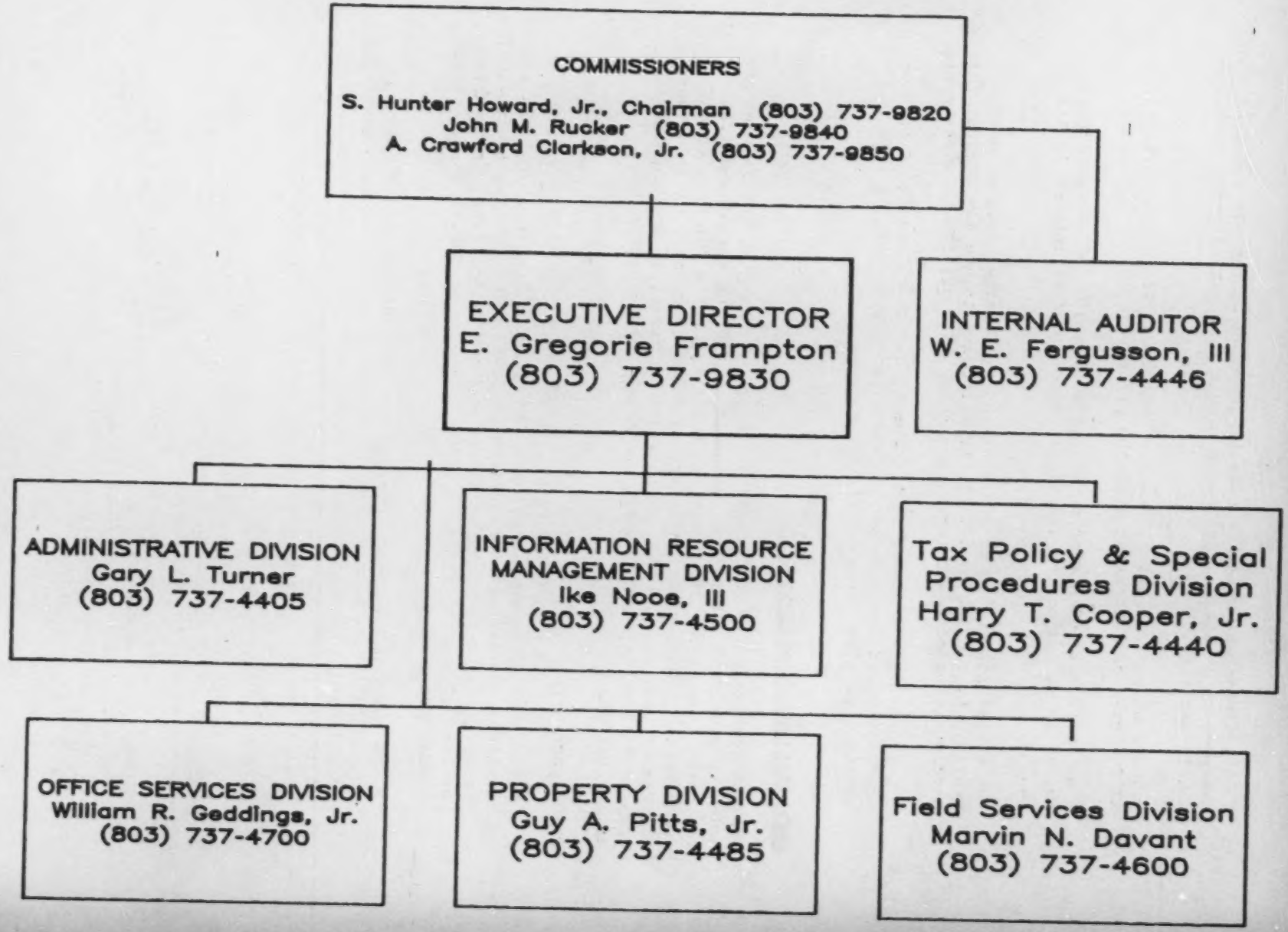
* Training plans were developed for managers, revenue officers and auditors. Career path programs were developed for revenue officers, property tax appraisers, auditors and tax technicians. Forty-three percent of the professional staff is now covered by a formal career ladder program.

* The strategic planning process was refined throughout the year, responsibilities were assigned, implementation plans were developed, target dates established and a tracking system implemented. The strategic plan continues to serve as our guidebook in reaching the goal of being the best revenue department in the country.

* Increased efficiency in the use of technology and people led to the most successful filing season ever. Refunds were issued faster, taxpayer error rates decreased and returns processing was completed approximately two weeks earlier.

* Employee recognition programs, scholarship funds, emphasis on training, the employee suggestion program and the career ladder program all combined to foster the organizational attitude of doing a job to the best of one's ability.

SOUTH CAROLINA TAX COMMISSION



RESPONSIBILITIES OF THE DIVISIONS OF THE SOUTH CAROLINA TAX COMMISSION

ADMINISTRATIVE DIVISION

Accounting Section

* Records tax revenues
* Reviews data and analyzes significant changes in tax revenues
* Prepares daily and monthly revenue reports
* Reconciles agency and state records
* Reviews invoices and processes payments on accounts payable
* Prepares payroll and travel reports
* Develops and monitors agency budget
* Maintains agency risk-management program

Personnel and Training Section

* Maintains employee personnel files
* Processes all personnel transactions
* Maintains employee annual and sick leave
* Recruits qualified employees
* Maintains effective working relationships among employees
* Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
* Conducts training and staff development sessions for employees
* Develops and maintains personnel policies and procedures
* Conducts classification studies on employees
* Develops, monitors and maintains training plans and materials

Public Information Section

* Develops and manages tax education programs
* Maintains working relationships with the news media
* Coordinates tax workshops
* Publishes the *Revenews* and *Tax Commission Times* newsletters
* Publishes informational tax brochures for distribution to the public
* Coordinates the Speakers Bureau
* Coordinates free income tax assistance programs
* Publishes manuals and other guides to assist taxpayers in meeting requirements of tax laws

Research Section

* Assists municipalities with gross sales information
* Assists State Development Board with recruitment of industry into the state
* Assists legislature, governor and support groups
* Prepares monthly office and field collection reports
* Maintains organizational charts for agency
* Prepares research studies
* Determines fiscal impact of proposed legislation
* Monitors proposed legislation
* Monitors and projects revenue collections
* Drafts legislation
* Drafts and files regulations and conducts hearings on proposed regulations

Service Section

* Manages and maintains all mail services of the agency
* Processes tax returns
* Verifies returns and accompanying checks
* Prepares revenue deposits and maintains records
* Manages supply services
* Maintains agency inventory of supplies and equipment
* Conducts procurement functions of agency

FIELD SERVICES DIVISION

Audit Section

* Performs field audits of all taxes to determine correct tax liabilities
* Conducts examinations to determine compliance with state tax laws
* Provides taxpayer assistance in filing forms, answering questions and supplying forms

Revenue Section

* Collects delinquent taxes owed the state
* Manages the telecollection office
* Advises taxpayers of delinquent taxes
* Enforces tax laws when delinquent taxes remain unpaid

INFORMATION RESOURCE MANAGEMENT DIVISION

* Performs the major data processing functions of the agency by maintaining all transactions affecting the collections of taxes
* Maintains master files and delinquent control notifications
* Computer audits sales and individual income tax returns
* Prepares statistical and accounting reports
* Balances refunds
* Performs functions for key entry data, computer operations and programming
* Maintains security of data processing records
* Manages the print shop, microfilm and records management and forms design

OFFICE SERVICES DIVISION

Abandoned Property Section

* Administers Disposition of Unclaimed Property Act
* Receives unclaimed funds and stock
* Pre-audits and issues assessments and refunds
* Locates owners of unclaimed funds
* Conducts audits and audit selection

Administrative Support Section

* Performs research to clear sales, use and accommodations tax delinquent accounts
* Handles checks returned by the bank unpaid
* Handles correspondence relative to delinquents, assessments, warrants, 10-day notices and orders of revocation
* Prepares and processes money on adjustments to assessments and warrants
* Reviews and controls accounts for 10-day notices and orders of revocation

Corporate Income Section

* Conducts office audits of returns filed by corporations, banks and savings and loan associations
* Conducts compliance and administration dissolution programs
* Provides taxpayer assistance and problem resolution
* Serves as liaison with other state agencies
* Administers four taxes and assessments

Estate and Gift Tax Section

* Receives and processes estate and gift tax returns
* Pre-audits and issues assessments and refunds
* Conducts office audits of estate and gift tax returns and audit selection for Field Services Division
* Provides taxpayer assistance
* Serves as liaison with the Internal Revenue Service, probate courts and Court Administration
* Issues estate tax closing letters

Individual Income Office Audit Section

* Conducts office audits of individual income tax returns
* Conducts compliance programs
* Provides taxpayer assistance
* Issues assessments and refunds
* Processes error corrections

License and Registration Section

* Registers taxpayers for taxes
* Issues licenses through the registration process
* Assigns identification numbers to taxpayer accounts
* Manages tax files by adding or deleting accounts and making updates to name, address, etc.

Office Audit Section

* Administers 15 taxes
* Conducts office audits of tax returns
* Issues notices for overpayment and underpayment of taxes audited
* Reviews claims for refunds and credits

Processing Section

* Reviews individual income tax returns for errors
* Processes returns by coding and sending through data
* Makes assessments or issues refunds on returns uncleared through computer error system

Records Section

* Provides for storage, maintenance and disposition of tax returns and related documents

Research and Review Section

* Provides technical assistance to other divisions and taxpayers
* Monitors application of tax laws
* Analyzes and prepares impact statements on tax legislation
* Coordinates federal tape match programs

Revenue Agent Reports (RAR) Section

* Conducts audits of income tax returns based on information provided by the Internal Revenue Service
* Provides security of RARs and information received from the IRS
* Administers the CP2000 RAR federal matching program
* Administers partnership and fiduciary programs
* Handles correspondence and conferences relative to RAR adjustments

Service Section

* Coordinates transfer of refunds for the debt match program
* Handles refund inquiries
* Maintains returned refund checks
* Matches correspondence and payments with outstanding files
* Prepares assessments for the receivables system
* Analyzes and verifies data on tax returns

Special Projects Section

* Identifies nonfilers of tax returns and underreporting of income tax through the federal magnetic tape match programs
* Identifies areas of potential revenue for audit staff

Withholding Section

* Administers withholding laws pertaining to filing requirements
* Audits withholding records
* Issues refunds and credits
* Provides taxpayer assistance
* Controls contract and rental bonds

POLICY AND SPECIAL PROCEDURES DIVISION

Tax Policy and Procedures Department

* Drafts policy documents in response to technical questions
* Drafts information letters and other tax-related documents
* Drafts legislative proposals
* Makes recommendations concerning tax regulations
* Disseminates policy documents
* Provides informal technical advice

Criminal Investigations Department

* Identifies and investigates tax evasion cases

PROPERTY DIVISION

* Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies
* Appraises and assesses personal property of merchants
* Oversees county reassessment programs
* Makes annual sales appraisal ratio studies in all counties
* Makes annual sales appraisal ratio studies in all school districts to be used in computing the Index of Taxpaying Ability
* Computes the Index of Taxpaying Ability for all school districts within the state
* Determines eligibility of property for tax exemption
* Publishes Agricultural Use Value Manual to be used by counties in determining value of agricultural property
* Publishes a Vehicle Guide Manual that is used by county auditors to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles

SUMMARY OF SOUTH CAROLINA
TAX LEGISLATION 1988

ACCOMMODATIONS TAX

Ad Hoc Committee Created

An Accommodations Tax Ad Hoc Committee is to be created to study the distribution of accommodations tax money. The committee is to serve for a period of 15 months and then will be dissolved.
Joint Resolution
Effective: March 14, 1988

ADMINISTRATIVE CHANGES

Setoff Debt Collection Act

The Setoff Debt Collection Act is established, setting forth provisions for the repayment of debts incurred by a taxpayer to state government agencies, institutions of higher learning (student loans) and the Internal Revenue Service. The debts are paid through the interception of the debtor's tax refund.
Act 474
Designates sections 12-54-10 through 12-54-230 as Article 1; adds sections 12-54-410 through 12-54-500 as Article 3, Setoff Debt Collection Act; and repeals sections 12-7-2240 and 12-53-55.
Effective: October 15, 1988.

Section 12-7-2240 which deals with provisions of the Setoff Debt Collection Act is re-enacted. This section had been repealed by the above Act 474.
Act 668
Re-enacts section 12-7-2240.
Effective: October 15, 1988

Exchange of Retail Sales Information With Other States

The Tax Commission may enter reciprocal agreements with other states to exchange information on sales of tangible personal property valued at $500 or more when sales or use tax is not collected.
Act 639
Amends section 12-35-1540.
Effective: June 2, 1988

Exchange of Tax Information With Other States

The Tax Commission may exchange tax returns and related information with other states for the purpose of administering the tax laws.
Act 660
Adds section 12-54-25.
Effective: June 27, 1988

Issuing Fraudulent Checks to Pay Taxes

Issuing fraudulent checks for the payment of state taxes is a crime.
Act 517
Amends section 34-11-60(a).
Effective: May 9, 1988

Tax Commission May Issue Warrants of Distraint

The Tax Commission is permitted, rather than required, to issue a warrant for distraint when tax remains unpaid.
Act 456
Amends section 12-54-120.
Effective: April 22, 1988

ALCOHOLIC LIQUORS TAX

Unstamped Liquors

Provision relating to the declaration of unstamped alcoholic liquors as contraband is repealed.
Act 353
Repeals section 61-13-560.
Effective: March 14, 1988

BEER AND WINE TAX

Registration of Producers

The authority for registering beer and wine producers is transferred from the Tax Commission to the Alcoholic Beverage Control Commission.
Act 658
Repeals sections 12-21-1510 through 12-21-1530 and amends Title 61, Chapter 9 by adding Article 2.
Effective: June 8, 1988

Alcohol Content of Less than 1/2 of 1%

Beer and wine products with an alcohol content of less than one-half of 1 percent will be classified as soft drinks and will be subject to the soft drinks tax. These products were previously taxed as beer and wine.
Act 574
Amends section 12-21-1010, 12-21-1730 and 12-21-1860.
Effective: All sales after August 31, 1988

BUSINESS LICENSE TAX

Tax on Playing Cards Repealed

The business license tax on playing cards has been removed.
Act 420
Repeals section 12-21-630.
Effective: March 28, 1988

CORPORATE INCOME TAX

Method for Calculating License Fees

The amount of license fees paid by the holding companies of banks and the holding companies of savings and loan associations must be measured by the capital stock and paid in surplus of the holding company, minus the capital stock and paid in surplus of the bank or savings and loan association.
Act 303
Adds section 12-19-95.
Effective: For all corporate returns filed on or after December 31, 1987

Credit for Infrastructure Construction

A credit against corporate income tax will be allowed for infrastructure construction or improvements. The credit is up to 50 percent of actual expenses, not to exceed $10,000, of the construction or improvements. The unused credit may be carried forward for three years. Infrastructure is sewer lines, water lines, related facilities and roads not maintained for the corporations exclusive benefit and dedicated to public use.
Act 488
Adds section 12-7-1250.
Effective: For tax years beginning after 1987

Credit for Establishing or Expanding Corporate Headquarters

Corporations establishing or adding to existing headquarters or administrative operations are allowed a corporate income tax credit of 20 percent of certain development or construction costs.
Act 666
Amends section 12-37-220(B).
Effective: June 27, 1988

Income Tax Deferrals on Foreign Trade Receipts

The reference to taxable income as it pertains to state income tax deferrals on foreign trade receipts is deleted.
Act 329
Amends section 12-7-790.
Effective: February 8, 1988

ESTATE TAX

Federal Conformity

Estate tax provisions have been amended to conform with the Internal Revenue Code of 1986 as amended through December 31, 1987. This does not affect the exemptions for decedents dying before July 1, 1991, as follows:

* For decedents dying before July 1, 1988 - $120,000
* For decedents dying after June 30, 1988, and before July 1, 1989 - $140,000
* For decedents dying after June 30, 1989, and before July 1, 1990 - $170,000
* For decedents dying after June 30, 1990, and before July 1, 1991 - $320,000
* For decedents dying after June 30, 1991, there is conformity with the Internal Revenue Code of 1986 as amended through December 31, 1987.

Act 463
Amends sections 12-16-20, 12-16-290, 12-16-510, 12-16-730, 12-16-910, 12-16-1110, 12-16-1130, 12-16-1160, 12-16-1200, 12-16-1210, 12-16-1350, 12-16-1510 and 12-16-1520, and Articles 17 and 19, Chapter 16 of Title 12.
Effective: April 22, 1988 (Within the boundaries as set by Act 70 of 1987)

INDIVIDUAL INCOME TAX

Federal Conformity

The state income tax provisions have been amended to conform to the Internal Revenue Code of 1986 as amended through December 31, 1987.
Act 349
Amends section 12-7-20(11).
Effective: February 24, 1988

Credit for Taxes Paid Another State

South Carolina will allow an income tax credit for income taxes paid to another state on income which is taxed both in South Carolina and in the other state. Prior law provided for a credit for taxes paid in another state on income from personal services and trusts only.
Act 462
Amends section 12-7-1240.
Effective: For tax years beginning after 1987.

Special Needs Child Deduction

A $2,000 income tax deduction for a special needs child is effective for tax years after 1984. Under prior law, the deduction was allowable after 1985. A special needs child is a dependent under the age of 21 who is incapable of self-support, adopted by age 18 by the taxpayer. This deduction is for use when unassisted adoption is unlikely.
Act 328
Amends section 12-7-435(1).
Effective: February 24, 1988

Capital Gains Deduction

Long-term capital gains of individuals, partnerships (including S corporations), estates and trusts which were recognized in 1987 or in January 1988, on a contract executed before January 1, 1988, must be determined according to Internal Revenue Code Section 1202 (amended through December 31, 1985), which allowed for the 60 percent deduction of long-term capital gains.

The difference between the tax paid and the tax which would have been due under this new section is refundable to the taxpayer in two equal annual installments beginning in 1990. The Tax Commission will allow the refund as a refundable credit on the taxpayer's returns filed in 1990 and 1991.
Act 658
This provision will not be codified into Title 12.
Effective: June 8, 1988

Innocent Spouse Rule

The federal innocent spouse rule as used in determining liabilities of a spouse on a joint return when an understatement of tax has been made is adopted for state purposes. This provides for the adoption of the Internal Revenue Code section 6013(e) through December 31, 1986.
Act 349
Adds section 12-54-35.
Effective: February 24, 1988

Refund to Surviving Spouse

The surviving spouse of a deceased taxpayer, who was due an income tax refund, is entitled to that refund, regardless of the amount. Prior law had limited the refund to $350.
Act 347
Amends section 12-7-2250.
Effective: February 24, 1988

Exclusion for Real Estate Exchange

No exclusion from gross income is allowed for the exchange of real estate located in this state unless the real estate received in an exchange is located in this state.
Act 498
Amends section 12-7-430(b) by adding subitem (5).
Effective: January 1, 1989

Credit for Qualified Investments

The Palmetto Seed Capital Corporation and the Palmetto Seed Capital Fund Limited Partnership have been established. Taxpayers who make a qualified investment with the Palmetto Seed Capital Corporation will receive a tax credit equal to the taxpayer's state income tax liability or one-half of all qualified investments multiplied by 3/10, whichever is less. The credit may be carried over for 10 years. The total amount of all credits given may not exceed $5 million for all taxpayers for all taxable years. All investments with the Palmetto Seed Capital Corporation and the Palmetto Seed Capital Fund Limited Partnership will be used to provide financing for new businesses in South Carolina.
Act 643
Amends Title 41 by adding Chapter 44.
Effective: June 7, 1988

MODEL BUSINESS CORPORATION ACT

License Fee Increased

The minimum corporate license fee has been increased from $15 to $25. The annual license fee base is increased from $5 to $15, plus $1 for $1,000 of capital and paid in surplus.

The definition of earned surplus has been added to this section because the definition was repealed under Title 33. The definition remains the same, however.
Act 444
Amends section 12-19-70.
Effective: For tax years ending on or after June 30, 1988

Annual Report Requirements

Mandatory information to be included on the annual report of corporations is listed in this new act. This information is open to unrestricted public inspection. Interested persons may request a copy of the information from the Tax Commission or the Secretary of State. All information and facts required by the Tax Commission and the Secretary of State for administration of Chapter 19 of Title 12 and Title 33 must be included on the annual report.

In order to file initial articles of incorporation, an initial annual report must be submitted containing the required information and a minimum $25 license fee payable to the South Carolina Tax Commission. The articles of incorporation and initial annual report will be filed with the Secretary of State.
Act 444
Amends section 12-19-20.
Effective: January 1, 1989

Minimum License Fee for Utilities

The minimum license fee on utilities and electric cooperatives has been raised from $10 to $25.
Act 444
Amends section 12-19-120.
Effective: January 1, 1989

Dissolution of Corporations

The Tax Commission shall notify the corporation of its failure to comply with provisions of license fee and income chapters requiring the filing of tax returns. This would require notification prior to issuing an assessment for failure to file. If the taxpayer fails to file the required return within 60 days of the notice, the commission may advise the Secretary of State. The Secretary of State shall administratively dissolve the corporation if it is a domestic corporation or shall revoke its authority to do business in this state if it is a foreign corporation. The Tax Commission may not make an assessment or issue any warrant against a taxpayer it refers to the Secretary of State for administrative dissolution.
Act 444
Amends section 12-7-1675.
Effective: January 1, 1989

Warrants of Distraint

The Tax Commission may withdraw warrants of distraint for dissolved corporations that have engaged in no business since filing their last return or that have no assets.
Act 444
Amends section 12-54-125.
Effective: January 1, 1989

Professional Associations

Professional corporations that were formed before January 1, 1989, have to file their articles of association with the Secretary of State and may have to file amendments to their articles. Professional corporations have until January 1, 1991, to comply. Professional corporations will be subject to the corporate license fee and the filing of an initial annual report.
Act 444
Repeals sections 33-51-10 through 33-51-170 and amends section 33-19-700.
Effective: January 1, 1989.

MOTOR FUELS TAX

Fuels for Non-Highway Purposes

Persons who purchase gasoline or other motor fuels for use in trucking equipment for non-highway purposes may apply for a refund of the tax paid or a credit against tax due before the gasoline or other motor fuel is used.
Act 496
Adds section 12-27-1510.
Effective: May 9, 1988

Ethanol Tax Increase

The tax on fuel ethanol blends is increased from seven cents to nine cents a gallon for the period July 1, 1988, through January 1, 1989. It increases to 10 cents for the period January 1, 1989, through June 30, 1992, or until loss of revenue reaches $20 million at which time the tax incentives are removed and ethanol will be taxed at the prevailing gasoline rate.
Act 658
Amends section 12-27-430(3).
Effective: June 8, 1988

PENALTIES

All the following penalty items conform the state provisions to the penalty provisions of the Internal Revenue Code. All changes are a result of Act 660 of 1988, effective for all assessments after January 1, 1989.

Time for Interest Calculations

When a warrant or tax execution is issued, interest must be calculated on the amount of tax due from the time the tax was due until paid in its entirety.
Amends section 12-54-20 by adding subitem (B) and repeals section 12-54-150.

Interest on Overpayments of Estimated Tax

No interest on refunds may be paid on excessive estimated income tax payments until after 75 days from the filing date or the due date whichever is later.
Amends section 12-54-30.

Failure to File Within 60 Days

Failure to file a return within 60 days of the due date will result in a penalty of $100 or 100 percent of the tax due, whichever is less.
Amends section 12-54-40(b)(1).

Failure to Pay Amount Shown as Tax

Failure to pay the amount shown as tax on any return on or before the due date will result in a penalty of one-half of one percent per month not to exceed 25 percent.
Amends 12-54-40(b)(2)(a).

Failure to Pay Within 10 Days of Notice

Failure to pay any tax required on a return, but not shown, within 10 days of notice and demand for payment will result in a penalty of one-half of 1 percent of tax shown in notice for each month the tax remains unpaid, not to exceed 25 percent.
Amends section 12-54-40(b)(2)(b).

Underpayment Because of Negligence or Disregard

Underpayment of tax due to negligence or a disregard of the regulations will result in a penalty of 5 percent plus 50 percent of the interest payable.
Amends section 12-54-40(b)(2) by adding subitem (c)(1).

Definitions of Negligence and Disregard

Negligence is defined as any failure to make a reasonable attempt to comply with the provisions of the law and disregard is defined as any careless, reckless or intentional disregard.
Amends section 12-54-40(b)(2) by adding subitem (c)(3).

Underpayment Because of Fraud

Underpayment of tax due to fraud will result in a penalty of 75 percent of that portion of the underpayment which is attributable to fraud plus 50 percent of the interest payable. The penalty shall incur from the date the tax was due until the tax is assessed or paid whichever is later.
Amends section 12-54-40(b)(2) by adding subitem (d)(1).

Amount of Underpayment Attributable to Fraud

If the Tax Commission establishes that any underpayment is due to fraud, the entire underpayment is treated as attributable to fraud unless the taxpayer proves otherwise.
Amends section 12-54-40(b)(2) by adding subitem (d)(2).

Penalties May Not Apply to Spouse

In case of a joint return, the penalties do not apply to a spouse unless some part of the underpayment is due to fraud by the spouse.
Amends section 12-54-40(b)(2) by adding subitem (d)(3).

Additional Penalties for Fraud

If penalties are added to an underpayment because of fraud, additional penalties for failure to file or failure to pay will not be applied.
Amends section 12-54-40(b)(2) by adding subitem (e).

Substantial Underpayment Penalty

A substantial underpayment for any period will result in a penalty of 25 percent of the underpayment caused by the understatement of tax.
Adds section 12-54-155(a).

Definition of Substantial Understatement

There is a "substantial" understatement if the understatement exceeds 10 percent of the tax required to be shown or $5,000, whichever is greater.
Adds section 12-54-155(b)(1)(A).

Substantial Understatement for Corporations

For corporations (not including an S corporation or a personal holding company), there is a "substantial" understatement if the understatement exceeds 10 percent of the tax required to be shown or $10,000, whichever is greater.
Adds section 12-54-155(b)(1)(B).

Definition of Understatement

An understatement is defined as the excess of the amount of tax required to be shown on a return over the amount of tax which is actually shown.
Adds section 12-54-155(b)(2)(A).

Reduction of the Understatement

Subitems (b)(2)(B) and (b)(2)(C) of section 12-54-155 set forth requirements for reducing the amount of the understatement under special circumstances.

PROPERTY TAX

Proposed Constitutional Amendment

A proposed amendment to Section 13, Article 8 of the Constitution of South Carolina will be placed upon the November 1988 general election ballots for approval by the voters. The amendment will allow two or more counties to jointly develop industrial or business parks and negotiate the fee-in-lieu payments to the counties in place of property taxes.
Joint Resolution

Fee in Lieu of Taxes

Negotiated fees in lieu of property taxes may be paid by new industry to the county in which the industry is located. The industry's investment must be at least $85 million in the form of a lease or lease-purchase plan. Counties may negotiate the fees for up to 20 years at a minimum assessed ratio of 6 percent at a millage rate not less than the rate at the time of execution of the plan. The ratio and millage will be applied to a fair market value estimate as determined by the Tax Commission using original cost for the real property and original cost less depreciation for the personal property.

Act 487
Amends section 4-29-67.
Effective: May 2, 1988

Tax Abatement for Corporate Headquarters

The five-year abatement from county ordinary taxes allowed for new manufacturers is extended to new corporate headquarters and office facilities, distribution centers or additions to existing facilities. The cost must be at least $50,000 and at least 75 new jobs must be created.

Act 666
Amends section 12-37-220(B).
Effective: June 27, 1988

Index of Taxpaying Ability

The definition of taxpaying ability is revised, setting forth a schedule of reporting information between the counties, school districts, Department of Education and Tax Commission. This amendment also provides guidelines for property assessments under appeal so adjustments made in the final assessment following appeal will be reflected in the following year's taxpaying ability. This is to prevent adjustments in operating budgets of school districts once the school year has begun.

Act 655
Amends section 59-20-20(3).
Effective: January 1, 1988

Agricultural Use Value Formula

The formula for determining the use value of agricultural property has been revised. The value of agricultural property in 1981 is compared to the 1987 value. The difference of those two values is then applied to the 1988 values, resulting in a 22 percent reduction in agricultural land values. After 1988, values must be redetermined every three years and if the change in land values exceeds 5 percent, the values must be adjusted. Values must be adjusted every six years regardless of the percentage change.

Act 558
Amends section 12-43-220(d)(2).
Effective: For tax years after 1987

Application for Property Classification

Once the initial application for classification of property as a legal residence or agricultural real property is filed, no further application is required to maintain that classification unless the property use changes. If the property does change, the owner has six months to notify the county assessor. Failure to do so will result in a penalty of 10 percent and interest at 1/2 of 1 percent per month on the difference between the taxes paid and the taxes that should have been paid.
Act 637
Amends section 12-43-220(c).
Effective: January 1, 1989

Creation of Improvement Districts Without Petition

City councils may create special improvement districts for the purpose of property taxation without the written consent of the property owners, but only after a public hearing is held.
Act 505
Amends section 5-37-40.
Effective: May 9, 1988

Judicial Sales of Property

The procedures for judicial sales of property have been revised extensively, greatly amending Article 1, Chapter 41, Title 15. Articles 3 and 5, Chapter 41, Title 15, relating to homestead and other exemptions have been repealed.
Act 415
Amends Article 1 and repeals Articles 3 and 5, Chapter 41, Title 15.
Effective: March 28, 1988

Mobile Homes Sold for Delinquent Taxes

The owner of a mobile home or modular home which has been sold at auction for delinquent taxes may redeem the property within one year by paying all taxes, penalties, costs and interest associated with the sale.
Act 647
Adds section 12-51-115.
Effective: June 7, 1988

Property Tax Evasion

Any person who evades any property assessment is guilty of a felony and upon conviction may be fined up to $10,000 or imprisoned up to five years or both, plus the costs of prosecution.
Act 421
Amends section 12-54-40(b)(6)(a).
Effective: March 28, 1988

Failure to List Property on Returns

The 10 percent penalty for failure to list personal property on required returns shall also apply to real property.
Act 344
Amends section 12-37-800.
Effective: February 24, 1988

Deadline for Filing Returns With County Auditor

The deadline for property tax returns required to be filed with the county auditor has been extended from March 1 to April 15 of each year.
Act 330
Amends section 12-39-60.
Effective: February 14, 1988

Exemption for Church Property

Real property of churches extending beyond buildings and premises occupied by the churches is exempt from property tax if no operation on the property benefits any individual and if no income-producing ventures are located on the property.
Act 521
Amends section 12-37-20(b).
Effective: For tax years after 1986

Different Accounting Periods

When accounting periods differ for the seller and buyer of merchants' inventories, machinery, equipment, furniture and fixtures, commercial boats and manufacturers' real and personal property, the actual owner of the property on December 31 shall be responsible for the tax for the next year.
Act 343
Amends section 12-37-970.
Effective: February 24, 1988

Deadline for Assessments

Assessments for merchants' inventories, machinery, equipment, furniture and fixtures, commercial boats and manufacturers' real and personal property must be forwarded by the Tax Commission to local taxing authorities by August 15 of each tax year.
Act 381
Amends section 12-37-970.
Effective: March 14, 1988

Execution Costs of Delinquent Taxes

In the collection of delinquent municipal property taxes, the expense of levy, seizure and sale of property may be added as execution costs. Previously, up to 5 percent of the tax could be charged as execution costs.
Act 419
Amends section 5-7-300.
Effective: March 28, 1988

Notice of Delinquent Taxes

Notice of delinquent property taxes must be mailed to any subsequent grantee of the property owner.
Act 451
Amends section 12-51-40(a)
Effective: July 1, 1988

Property Purchased by Non-Profit Groups

Property purchased by a religious, charitable or eleemosynary society, corporation or association is exempt from property tax for two years when the property is purchased for building or renovating structures for sale to economically disadvantaged people.
Act 438
Amends section 12-37-220(16) by adding subitem (b).
Effective: For tax years beginning after 1987

Proof of Payment of Taxes

The county treasurer may issue proof of payment of property taxes on motor vehicles by means other than a receipt.
Act 576
Amends section 12-37-2650.
Effective: July 1, 1988

PROPERTY TAX REASSESSMENT

All Property Reassessed Simultaneously

All real property including manufacturing property must be reassessed within the same year.
Act 381
Amends section 12-43-210 by adding subitem (B).
Effective: For tax years beginning after 1988

Standard Reassessment Notice

The Tax Commission shall prescribe a standard and easily understood reassessment notice to be used by all counties.
Act 381
Amends section 12-43-300.
Effective: For tax years beginning after 1988

Notification of Tax Increase

The deadline for notifying property owners of an increase in property value of $1,000 or more and owners of new property listings has been changed from the third Monday in June to July 1 of each tax year. If the tax notice is not given in a timely manner, the prior year's property assessment must be used in determining the tax due.
Act 381
Amends section 12-43-300.
Effective: For tax years beginning after 1988

Deadline for Objection to Reassessment

A county may extend by ordinance the deadline for filing an objection to valuation and assessment of property resulting from reassessment.
Act 381
Amends section 12-43-300 by adding subitem (B).
Effective: For tax years beginning after 1988

Tax Commission Will Review Compliance

Following a property tax reassessment, the Tax Commission shall review property tax collections to ensure compliance with the 1 percent tax increase limit. If the limit has been exceeded, those excess funds must be used to roll back tax millage the next year.
Act 381
Amends section 12-43-280 by adding subitem (B).
Effective: For tax years beginning after 1988

RETAIL LICENSE

Temporary License for Transient Retailers

Transient retailers may apply for a temporary retail license valid for 30 consecutive days at a fee of $50.
Act 417
Amends section 12-35-320.
Effective: March 28, 1988

License for Artists and Craftsmen

Artists and craftsmen selling at arts and crafts shows and festivals products they have created or assembled may obtain a permanent retail license for $20.
Act 658
Amends section 12-35-320.
Effective: June 8, 1988

SALES AND USE TAX

Use Tax Returns Filed Monthly

Use tax returns must be filed monthly, rather than quarterly, on the 20th of the next month following the month in which the tax accrued. When the total use tax does not exceed $100 for any month, quarterly returns may be filed in lieu of monthly returns if specifically authorized by the Tax Commission.
Act 658
Amends sections 12-35-880, 12-35-890, 12-35-900 and 12-35-910 and adds section 12-35-915.
Effective: January 1, 1989

Sales Covered by Medicare or Medicaid

When making sales of merchandise which is covered by Medicare or Medicaid, the vendor shall pay sales tax only on the amount reimbursed by Medicare or Medicaid if the vendor is prohibited from charging the purchaser the difference between the retail price and the amount reimbursed.
Act 633
Adds section 12-35-125.
Effective: June 7, 1988

Filing Permitted Every 28 Days

Retailers are permitted to file sales tax returns every 28 days. Returns must be filed within 20 days of the period covered.
Act 346
Amends section 12-35-570.
Effective: February 24, 1988

Sales to Out-of-State Buyers

The law currently provides that when tangible personal property is sold in South Carolina and immediately transported out of this state by the seller, mails or common carrier, no sales tax is collected. Under this new law, all South Carolina retailers making such sales must submit to the Tax Commission copies of invoices of such sales over $500, listing name and address of buyer, brief description of the goods sold and the amount of the sale. These invoices must be submitted with the monthly sales and use tax returns.
Act 639
Adds section 12-35-1545.
Effective: June 2, 1988

Sales of Motor Vehicles to Out-of-State Buyers

The sales tax on motor vehicles purchased for immediate transport out of South Carolina is extended to trailers, semi-trailers and pole trailers. The tax is equal to that amount which would be due in the buyer's home state, not to exceed South Carolina's $300 maximum tax.

When a nonresident will not receive credit for sales tax paid to South Carolina for a motor vehicle or trailer described in this section and his home state does not grant reciprocity to South Carolina residents pursuant to section 12-35-815, no sales tax shall be charged.
Act 658
Amends section 12-35-555.
Effective: For sales after December 31, 1987

Exemption for Fuel Ethanol Blends

The sales tax exemption for gasoline is extended to fuel ethanol blends sold during the incentive period.
Act 658
Amends section 12-35-550(16).
Effective: June 8, 1988

Use Tax Exemption to Museums

Tangible personal property and exhibition rentals purchased or leased outside South Carolina by non-profit organizations operating museums are exempt from the use tax.
Act 642
Amends section 12-35-820 by adding subitem (3).
Effective: July 1, 1988

Sales Exemption for Containers and Chassis

The gross proceeds after July 1, 1982, from the sale of containers and chassis to international shipping lines which have a contractual relationship with the South Carolina Ports Authority and which are used in the import and export of goods to and from South Carolina are exempt from the sales tax.
Act 658
Amends section 12-35-550.
Effective: June 8, 1988

UNCLAIMED PROPERTY

Uniform Unclaimed Property Act

The Uniform Unclaimed Property Act provides for a number of changes in the administration of the abandoned property laws. Those changes include, in summary:

* Conformity of South Carolina laws with those of other states and Supreme Court and local court decisions;
* Allows the Tax Commission to enter into joint audits with other states;
* Allows the Tax Commission to enter into reciprocal agreements with other states so the abandoned property holder will file returns with only one state;
* Removes the confidentiality provisions so that lists of abandoned property owners may be made public;
* Clarifies definitions;
* Increases the aggregate amount from $10 to $25 to reduce the reporting costs for abandoned property holders;
* Requires the Tax Commission to publish the names of owners of $50 or more in abandoned property to reduce the costs of advertising;
* Requires abandoned property holders to notify the owners of the property prior to reporting the property as abandoned;
* Credits income and dividends to the property owner;
* Permits the direct sale of quoted stocks; and
* Provides for a 10-year statute of limitations.

Many of the provisions of this act were passed last year. Those changes included the reduction of dormancy periods and the strengthening of penalties, interest and enforcement provisions.
Act 658
Adds Chapter 18 to Title 27 and repeals Chapter 17 of Title 27.
Effective: For reporting periods after June 30, 1988

REPORT OF THE TAX DIVISION
OF THE ATTORNEY GENERAL'S OFFICE TO THE
TAX COMMISSION FOR THE PERIOD ENDING JUNE 30, 1988

IN THE SOUTH CAROLINA SUPREME COURT

ANNIE MARY TIMMONS v. SOUTH CAROLINA TAX COMMISSION - This action was under the Administrative Procedures Act and was to determine a valuation question for purposes of ad valorem taxation. The Tax Commission filed a motion to dismiss. The Common Pleas Court ruled in favor of the Commission. An appeal was filed in the Supreme Court and the appeal was dismissed. A motion to reinstate was filed by plaintiff but was denied by the Supreme Court. The denial of the motion was improperly appealed to the South Carolina Supreme Court and therefore was dismissed.

STONE CONTAINER CORP. v. SOUTH CAROLINA TAX COMMISSION - This action was under the Administrative Procedures Act and was to determine a valuation question on machinery and equipment for purposes of ad valorem taxation. The lower court ruled in favor of the Tax Commission. An appeal was filed in the Supreme Court, the matter was heard and the decision of the lower court affirmed.

IN THE SOUTH CAROLINA COURT OF APPEALS

LOCKWOOD GREENE ENGINEERS, INC. v. SOUTH CAROLINA TAX COMMISSION - This action involves a claim for refund of income taxes. The taxpayer claims it could apportion its income based upon the location from which its gross receipts were received while the South Carolina Tax Commission denied the claim since income should be apportioned based upon where taxpayer's services are rendered. The circuit court upheld the South Carolina Tax Commission's denial of the refund. The taxpayer appealed. The Court of Appeals ruled in favor of the Tax Commission ending the matter.

IN THE COURTS OF COMMON PLEAS

CELANESE FIBERS, INC. v. BELINDA D. COPELAND - This is an action to recover property taxes paid under protest to the Treasurer of Darlington County. By agreement, the taxes in dispute are held and further action deferred in the action until administrative remedies are exhausted.

WILLIAM M. BRYSON, JR. v. SOUTH CAROLINA TAX COMMISSION - This action was under the Administrative Procedures Act and was to determine a valuation question for ad valorem taxation. An order was issued upholding the Tax Commission. No appeal was taken by the plaintiff.

WALTER D. TOLER, ET AL., ESTATE OF WALTER G. TOLER v. SOUTH CAROLINA TAX COMMISSION -
GARLAND L. TOLER, ET AL., v. SOUTH CAROLINA TAX COMMISSION - These are companion cases involving estate and gift tax matters. The plaintiffs brought these actions contesting deficiency assessments issued by the Tax Commission. At issue was the ownership and valuation of certain property alleged to be part of the estate. The matter has now been settled per federal audit.

DAVID C. HULL AND DOROTHY W. HULL v. ORIN L. BRADY, III, ET AL. - In this action, the plaintiffs have brought suit to contest the valuation and assessment of their aircraft by the County Auditor. The Commission filed a motion to dismiss it from the action in that the Complaint failed to allege facts sufficient to state a cause of action against it. The motion was granted.

ESTATE OF ELIZABETH A. O'DOWD, ET AL. v. SOUTH CAROLINA TAX COMMISSION - The estate brought this action to contest a deficiency assessment issued by the Tax Commission. At issue is whether the decedent had a power of appointment over certain trust assets. The parties agreed to settle the matter based on the outcome of a federal action on this same point.

SOUTH CAROLINA TAX COMMISSION v. FRANKLIN R. VICARS - This was an action in the circuit court for a writ of attachment to compel the appearance of respondent before the Tax Commission. The writ was granted but respondent failed to appear and was held in contempt. Respondent is now serving a one year sentence.

RACHEL L. BRYSON v. SOUTH CAROLINA TAX COMMISSION - This was an action under the Administrative Procedures Act and was to determine a valuation question for purposes of ad valorem taxation. A motion to dismiss was filed by the Tax Commission, a hearing was held and the motion granted. The matter is now ended.

CITY OF SPARTANBURG v. SOUTH CAROLINA TAX COMMISSION - This was an action to establish and confirm title of the plaintiff and to bar claims of plaintiff's predecessors. The matter was heard and an order issued. No appeal was taken, therefore, the matter is now ended.

THE DUNES GOLF AND BEACH CLUB v. SOUTH CAROLINA TAX COMMISSION - This was a sales tax action in which the South Carolina Tax Commission found a 15% fee imposed by the taxpayer upon all meals sold was subject to sales tax. The trial court ruled in favor of the taxpayer and no appeal was made, thus ending the matter.

FAIRWAY RIDGE I, A SOUTH CAROLINA LIMITED PARTNERSHIP v. SOUTH CAROLINA TAX COMMISSION - This action is under the Administrative Procedures Act and is to determine a valuation question for purposes of ad valorem taxation. The plaintiff withdrew its appeal prior to hearing. An order of dismissal has been issued and the matter is now ended.

GEORGETOWN ASSOCIATES v. GEORGETOWN HOSPITALITY ASSOCIATES AND SOUTH CAROLINA TAX COMMISSION - The plaintiff sought an injunction against the South Carolina Tax Commission to enjoin the attaching, levying upon and seizing of property of Georgetown Hospitality Associates prior to completion of foreclosure action by the plaintiff for nonpayment of taxes due the state. A hearing was held, the taxes paid and the matter ended.

CAPITOL WINE AND BEVERAGE DISTRIBUTING COMPANY OF COLUMBIA, INC. v. SOUTH CAROLINA TAX COMMISSION - This action involved the constitutionality of a statute that taxed domestic wines at a lower rate than imported wines. The statute was declared to be an unconstitutional burden on interstate commerce and thus invalid. The State will not lose any revenue because domestic wines are now taxed at the higher rate.

JAMES O. THOMASON, ET AL. v. NCNB OF SOUTH CAROLINA, ET AL. - This is an action to marshal the assets of an estate to pay its debts. The Tax Commission has a lien upon the interest of one heir. Other prior creditors, however, will consume any interest this debtor has in the estate.

CAMERON BUSINESSMEN'S CLUB v. SOUTH CAROLINA TAX COMMISSION - Cameron Businessmen's Club brought this action seeking a review of a Tax Commission finding under the Administrative Procedures Act. That finding denied exemption status to certain property owned by the Club. The matter is now ended on the Club's voluntary dismissal.

CLYDE A. BOLT AND MARGARET BOLT, D/B/A VIKING OUTDOOR CINEMA v. SOUTH CAROLINA TAX COMMISSION - This is an action to recover admissions tax paid under the twenty percent x-rated movie tax statute. The pleadings have been filed and an involuntary nonsuit taken by the taxpayer resulted in the suit being dismissed.

W. ELLIOTT PLYER, EXECUTOR OF THE ESTATE OF WILLIAM HOYT COOK v. MARGARET R. COOK, ET AL. - This action involved the construction of a will to determine the marital deduction allowable to the estate. The pleadings were filed and the matter was referred to a Master. Prior to trial, the dispute was resolved and the matter ended.

ATLANTIS AIRLINES, INC. v. SOUTH CAROLINA TAX COMMISSION - Atlantis brought this action in Richland County Circuit Court under the Administrative Procedures Act. The action sought judicial review of a Tax Commission finding by challenging the constitutionality of South Carolina's airline tax. Atlantis dismissed its action so that it could file a similar suit in Federal District Court.

IN THE PROBATE COURT

O. LEE STURKEY, ADMINISTRATOR, C/T/A D/B/A OF THE ESTATE OF J. ROY BERRY, DECEASED v. DR. ROBERT N. ROBERTS, ET AL. - This matter which was before the Probate Court of Edgefield County was brought by the Administrator for the sale of real property to pay the debts of the estate, including estate tax and individual income tax. The property has been sold, all the taxes have been paid and the matter is now ended.

SHIRLENE T. STARNES, ESTATE OF RICHARD T. STARNES v. SHIRLENE T. STARNES, INDIVIDUALLY, ET AL. - The estate brought this action asking the Probate Court to construe the decedent's will. The Court found the will ambiguous and thus allowed testimony as to the testator's intent. The matter is now ended.

IN THE UNITED STATES BANKRUPTCY COURT

JEFFREY C. SHEALY AND ANGELA B. SHEALY v. SOUTH CAROLINA TAX COMMISSION - This action involved a citation for contempt against the Tax Commission for violating stay provisions of the U.S. Bankruptcy Code. A hearing was held on the matter and the court found in favor of the plaintiffs. The matter is now ended.

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Accommodations	1984	Transient accommodations, 5% sales tax plus accommodations tax	2%	Returned to local governments to promote tourism
Admissions	1923	Entrance fee to places of amusement	4%	First $3.5 million - General Fund Collected from fishing piers - Department of Wildlife & Marine Resources Remainder - Department of Parks, Recreation & Tourism
Aircraft	1976	State property tax on aircraft of airlines	9.5% of fair market value multiplied by average millage	General Fund
Alcoholic Liquors	1935	Per 8 oz. alcohol	$ .17	60% - General Fund 20% - Counties based on population 20% - Municipalities based on population
		Mini-bottle	$ .25	
		Standard Case (Wholesalers)	$ 1.81	
		Standard Case (Retailers)	$ 2.99	
		Standard Case (Wholesalers Additional)	$ .56	
		Surtax	9%	
Bank	1937	Entire Net Income	4.5%	10% - General Fund 60% - County where collected 30% - Municipality where collected
Beer and Wine	1933	Beer:		Beer: 1/6 plus 75% of remaining 5/6 - General Fund 7% of remaining 5/6 - counties based on population 18% of remaining 5/6 - municipalities based on population
		Per Ounce	$ .006	
		Wine:		
		U.S. Sized Containers		
		Per 8 oz. (not exceeding one gallon)	$ .06	
		Per gallon	$ .90	
		Additional tax per 8 oz.	$ .012	
		Additional tax per gallon	$ .18	
		Metric Sizes		
		Per liter	$ .2535	Wine: 75% - General Fund 7% - Counties based on population 18% - Municipalities based on population
		Additional tax per liter	$ .0507	

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Bingo	1982	License issued to charitable organization annually based on value of prizes		First $3.5 million - General Fund 75% of remainder - Department of Parks, Recreation & Tourism 25% of remainder - Council on Aging
		License		
		Class AA	$4,000	
		Class A	$2,500	
		Class B	$1,000	
		Class C	No cost	
		Class D (10 days or less)	$ 100	
		Class D (more than 10 days)	$ 200	
		Class E	$ 500	
		Admissions		
		Class AA (per player)	$ 8	
		Class A (per player)	$ 4	
		Class B (per player)	$ 2	
		Class C	No cost	
		Class D	4%	
		Class E	4%	
Business License	1923	Little Cigars (per 8)	$ .02	General Fund
		Certain Cigars (per 1,000)	$ 11	
		More Expensive Cigars (per 1,000)	$ 20	
		Cigarettes (pack of 20)	$ .07	
		Snuff & Chewing Tobacco (Manufacturers Price)	5%	
		Smoking Tobacco (Manufacturers Price)	36%	
Casual Excise	1982	Transfer of tangible personal property between individuals	5%	80% - Department of Education 20% - Education Improvement Act
Coin-Operated Devices	1939	Owner/Operator License Highest fee of type machine	$25, $100, $1,000	General Fund
		Licenses for machines		
		Type I	$ 25	
		Type II	$ 100	
		Type III	$ 600	
		Billiard Tables	$ 25	
Commercial Nuclear Waste	1983	Per cubic foot of radioactive waste disposed in South Carolina	$ 6	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Corporate Income	1922	Entire net income of domestic & foreign corporations		92.5% - General Fund 7.25% - Counties based on population 0.25% - Municipalities based on population
		Tax years beginning before 1988	6%	
		Tax years beginning in 1988	5.5%	
Corporate License Fee	1922	For each $1,000 total paid in capital & paid in surplus	$ 1	General Fund
		Annual license fee	$ 5	
Documentary Stamp	1923	Conveyances of realty (Per $500 value)	$ 1.10	General Fund
Electric Power	1931	Per Kilowatt Hour of electric power manufactured, generated or imported for sale	$ .0005	General Fund
Estate	1922	Transfer of taxable estates After exemption, tax is based on taxable value of estate:		General Fund
		Not over $40,000	6%	
		$40,000-$100,000	$2,400 plus 7% of excess of $40,000	
		Over $100,000	$6,600 plus 8% of excess of $100,000	
Forest Renewal	1981	Primary forest products harvested in S.C.		Forest Renewal Fund
		Per 1,000 board feet of softwood	$ .50	
		Per 1,000 board feet of hardwood	$ .25	
		Per cord of softwood	$ .20	
		Per cord of hardwood	$ .07	
Gift Tax	1968	Transfer of property by gift, based on taxable amount of gift:		General Fund
		Not over $40,000	6%	
		$40,000-$100,000	$2,400 plus 7% of excess of $40,000	
		Over $100,000	$6,600 plus 8% of excess of $100,000	

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Highway Use	1956	Registration and identification for each motor carrier vehicle		Department of Highways and Public Transportation
		Intrastate	$ 1	
		Interstate	$ 4	
		Motor carrier operating vehicles not licensed in S.C. (per power unit)	$ 3	
		Temporary permit for motor carrier vehicle	$ 15	
Individual Income	1927	Entire net income of residents of S.C. and income earned in S.C. by nonresidents having a business in S.C. or from sale, rental or income of property in S.C. Rate is based on federal taxable income:		92.5% - General Fund 7.25% - Counties based on population 0.25% - Municipalities based on population
		0-$4,000	3%	
		$4,000-$6,000	$40 plus 4% of excess of $4,000	
		$6,000-$8,000	$100 plus 5% of excess of $6,000	
		$8,000-$10,000	$180 plus 6% of excess of $8,000	
		Over $10,000	$280 plus 7% of excess of $10,000	
Motor Fuels	1922	Per gallon of gasoline	$ .15	11.34 cents of each gallon - Department of Highways and Public Transportation 2.66 cents - Retired bonds 1 cent - Counties based on number of registered vehicles
		Per gallon of ethanol blends	$ .07	
Motor Vehicle License	1951	Annual license tax on motor vehicles operated on S.C. highway system		Department of Highways and Public Transportation
		Passenger cars	$ 12	
		Motorcycles	$ 5	
		Motor-driven cycles	$ 5	
		Trailers, semi-trailers, pole trailers	$ 10	
		House trailers	$ 6	
		Camper trailers	$ 5	
		Commercial trucks not over 4,000 lbs.	$ 15	
		Commercial trucks up to 80,000 lbs.	$ 800	
		Buses	$ 200	

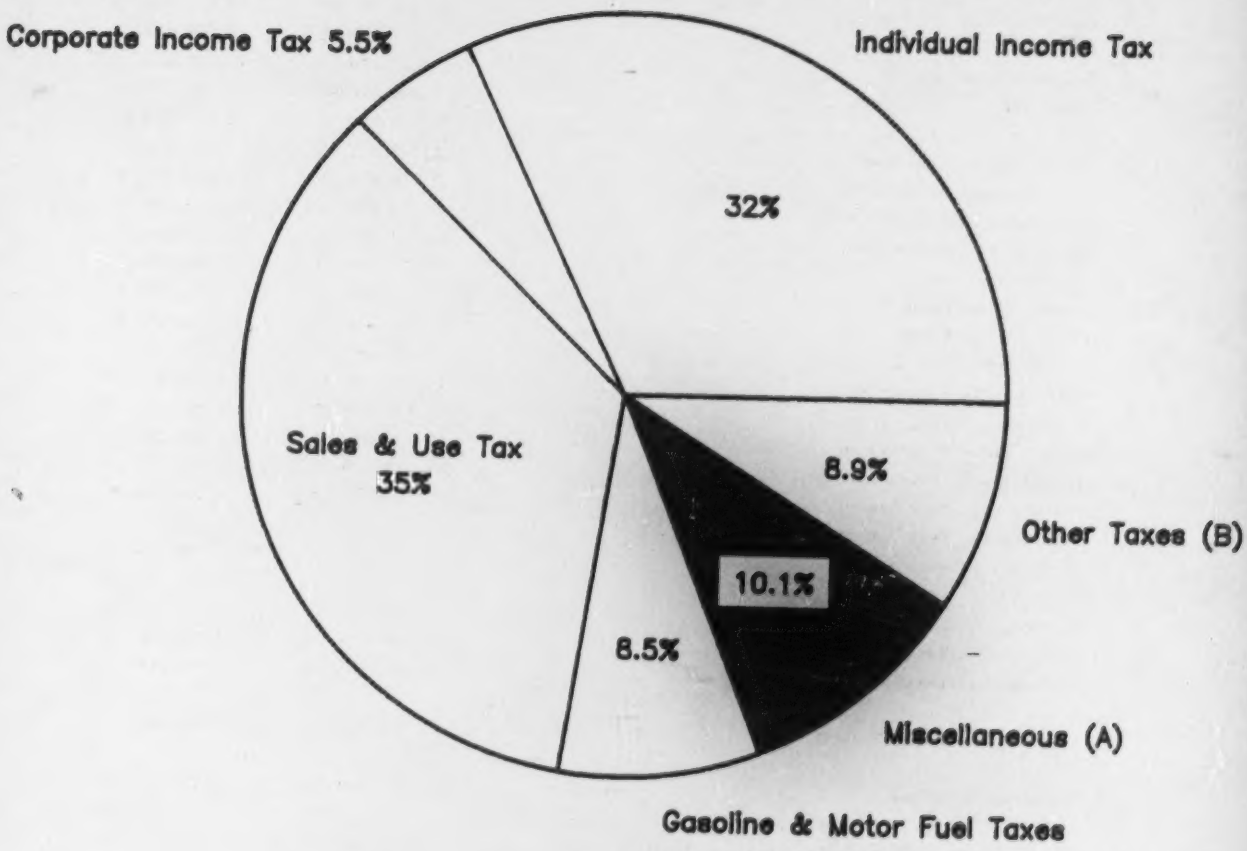
TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Private Car Lines	1976	Assessed value of carlines	Average state millage rate	General Fund
Property	1915	Assessed value of real and personal property (tax administered by Tax Commission and local governments, collected by local governments)	Millage rate set by local government	Local Governments where collected
Retail License	1928	License required of every person who engages in business as a retailer		General Fund
		Permanent license	$ 50	
		Temporary 30-day license	$ 50	
		Artist & Craftsman License	$ 20	
Sales	1951	Gross proceeds of all retail sales, leases and rentals of tangible personal property in S.C. unless specifically exempt	5%	80% - Department of Education to fund the Education Finance Act 20% - Education Improvement Act
Savings & Loan Association	1957	Entire net income of savings and loan associations in S.C. except for income specifically exempt	6%	General Fund
Soft Drinks	1925	Soda fountain syrups (gallon)	$ .95	General Fund
		Simple syrups (per gallon)	$ .95	
		Concentrates, powders, bases (per finished gallon)	$ .16	
		Bottled soft drinks (per gross of 1 cent units)	$ 1.22	
Special Fuels	1941	Diesel & LP gas (per gallon)	$ .15	Department of Highways and Public Transportation
Use	1951	Gross proceeds of tangible personal property purchased outside S.C. for storage, use or consumption in S.C.	5%	80% - Department of Education to fund the Education Finance Act 20% - Education Improvement Act

TABLE NO. 1 - SOUTH CAROLINA TAX COMMISSION
COMPARATIVE REVENUE STATEMENT (NET)

	Fiscal Year Ending June 30, 1988	Fiscal Year Ending June 30, 1987
GENERAL FUND REVENUE COLLECTIONS		
Admissions Tax	$ 3,500,000.00	$ 3,500,000.00
Aircraft Tax	1,356,244.42	902,419.57
Alcoholic Liquors Tax	42,805,265.95	42,202,965.76
Bank Tax	7,678,470.32	5,529,051.83
Beer and Wine Tax	64,329,489.65	64,410,977.76
Bingo Tax	3,500,000.00	3,102,446.86
Business License Tax	30,613,820.77	30,302,742.23
Casual Excise Tax	8,343,971.21	7,944,040.81
Coin Operated Devices Tax	7,818,230.33	6,725,796.90
Commercial Nuclear Waste Tax	5,303,745.14	4,156,881.00
Corporation License Tax	29,221,103.32	30,052,543.47
Documentary Tax	13,612,374.51	16,763,583.15
Domestic Insurance Tax	6,345.78	66,231.91
Electric Power Tax	19,617,401.54	13,240,818.80
Estate Tax	32,098,499.06	25,062,167.47
Gasoline Tax - Counties	17,162,393.26	16,842,685.19
Gift Tax	4,148,019.77	2,124,384.49
Income Tax - Corporation	196,194,937.27	184,889,996.62
Income Tax - Individual	1,142,193,372.97	1,008,937,740.89
Private Car Lines Tax	1,124,160.20	1,099,292.87
Registration Fees - Public Service Commission	1,900,494.87	1,569,601.20
Retailers License Tax	927,710.82	882,256.03
Sales and Use Tax	998,491,171.36	938,312,571.17
Savings and Loan Associations Tax	113,683.05	54,521.57
Soft and Bottled Drinks Tax	19,567,674.29	18,868,264.59
Unclaimed Property Fund	4,875,635.78	2,511,839.73
TOTAL GENERAL FUND REVENUE	$2,656,500,215.64	$2,430,055,821.87
Accommodations Tax	$ 13,713,984.00	$ 12,609,913.56
Admissions Tax - Wildlife Resources	10,272.51	7,197.04
Admissions Tax - Parks, Recreation & Tourism	4,076,302.55	3,219,779.49
Bingo Tax - Aging Commission	301,924.06	0.00
Bingo Tax - PRT	905,772.19	0.00
Casual Excise Tax - Highway Dept	1,360,825.34	1,326,071.87
Education Improvement Fund	250,586,510.06	235,692,591.06
Forest Renewal Tax	336,511.06	291,498.27
Gasoline Tax - Highway Department	242,624,618.84	201,408,271.53
Gasoline Tax - Wildlife Resources	1,010,103.13	1,001,530.50
Highway Use Tax - Highway Department	3,273,069.98	3,850,014.27
Registration Fees - Highway Department	828,577.31	890,175.44
Special Fuel - Highway Department	41,981,158.61	38,933,181.88
TOTAL ALLOCATED FUNDS	$ 561,009,629.84	$ 499,250,224.91
TOTAL TAX COMMISSION COLLECTIONS	$3,217,509,845.48	$2,929,306,046.78

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1987-1988

REVENUE



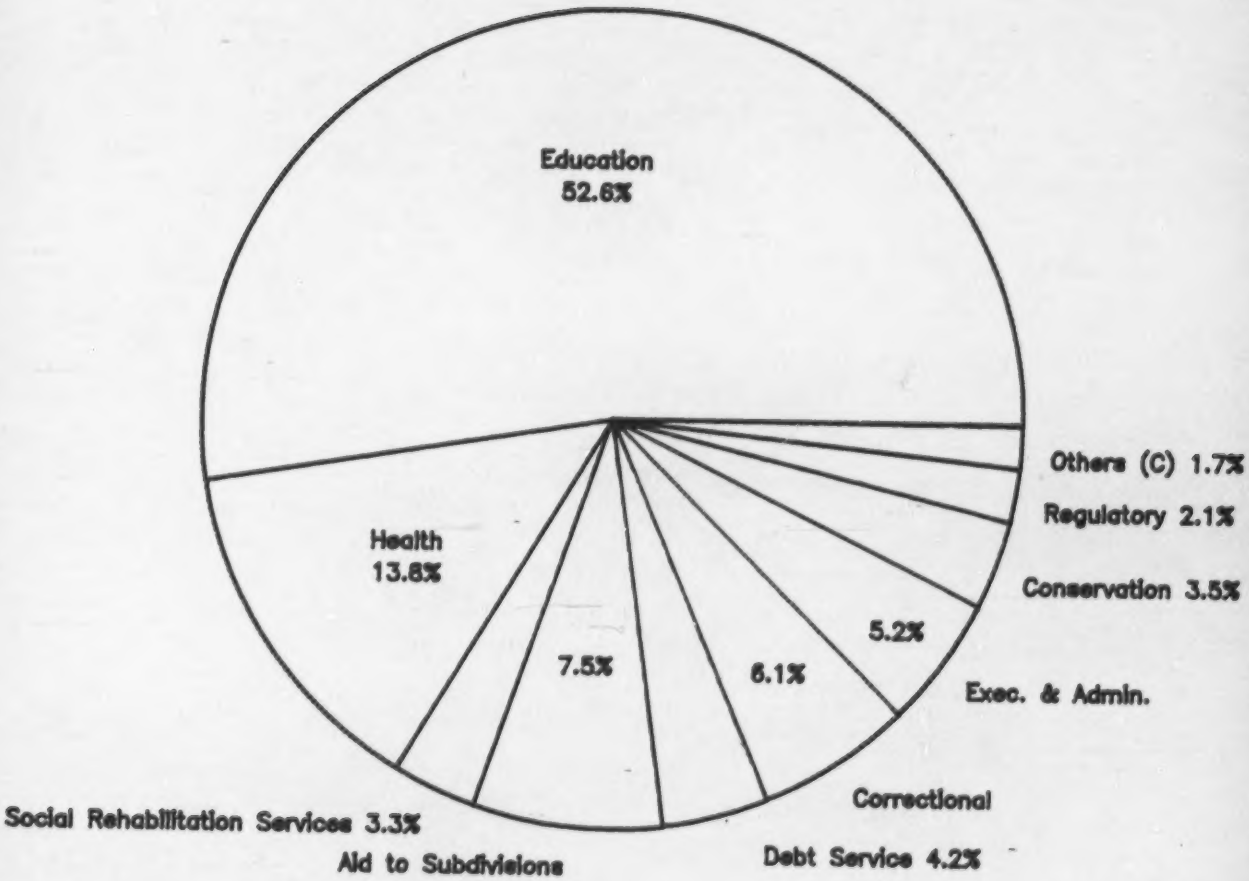
Unshaded Areas - Collected by Tax Commission

MISCELLANEOUS (A)	
Debt Service Transfer	.66%
Earned on Investments	1.81%
Highway Dept. Fees	2.12%
Indirect Cost Recoveries	.45%
Insurance Tax	2.13%
Misc. Departmental Rev.	1.12%
Other Misc. Revenue	1.10%
TOTAL	10.09%

OTHER TAXES (B)	
Alcoholic Liquors Tax	1.30%
Beer & Wine Tax	1.89%
Business License Tax	.85%
Corporate License Tax	.82%
Documentary Tax	.49%
Estate Tax	.89%
Miscellaneous Taxes	2.67%
TOTAL	8.91%

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1987-1988

EXPENSE



OTHERS (C)

Judicial	.78%
Legislative	.81%
Transportation	.08%
Miscellaneous	.04%
TOTAL	1.71%

TABLE NO. 2 - EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION
FROM JULY 1, 1987, THROUGH JUNE 30, 1988

	Adjusted Appropriation July 1, 1987 Through June 30, 1988	Expenditures July 1, 1987 Through June 30, 1988	Unexpended Balance
Contractual Services	$2,453,724.00	$2,452,563.00	$1,161.00
Employer Contributions	$3,439,647.00	$3,439,647.00	$0.00
Equipment	$1,470,604.00	$935,580.00	$535,024.00
Fixed Charges	$2,330,573.00	$2,327,612.00	$2,961.00
Miscellaneous	$1,380.00	$1,161.00	$219.00
Personal Service	$17,919,271.00	$17,912,368.00	$6,903.00
Purchase of Evidence	$5,614.00	$5,613.00	$1.00
Revenue Tax Stamps	$270,000.00	$260,371.00	$9,629.00
Supplies	$1,958,343.00	$1,954,556.00	$3,787.00
Travel	$1,016,211.00	$1,012,598.00	$3,613.00
Indemnity Claims & Awards*	$767,655.00	$767,655.00	$0.00
TOTAL	$31,633,022.00	$31,069,724.00	$563,298.00

For the fiscal year ending June 30, 1988, the collection cost of the Tax Commission amounted to $.965 per $100.

* Refund of X-rated admissions tax pursuant to court ruling

TABLE NO.3 - PERCENT CHANGE FOR MAJOR TAX COLLECTIONS
FISCAL YEARS 1987-88 AND 1986-87

	FY 1987-88	FY 1986-87
Individual Income	$1,142,193,372	$1,008,937,740
Sales and Use	$1,249,077,681	$1,174,005,162
Gasoline and Motor Fuels	$ 306,051,343	$ 262,055,684
Corporate Income	$ 196,194,937	$ 184,889,996

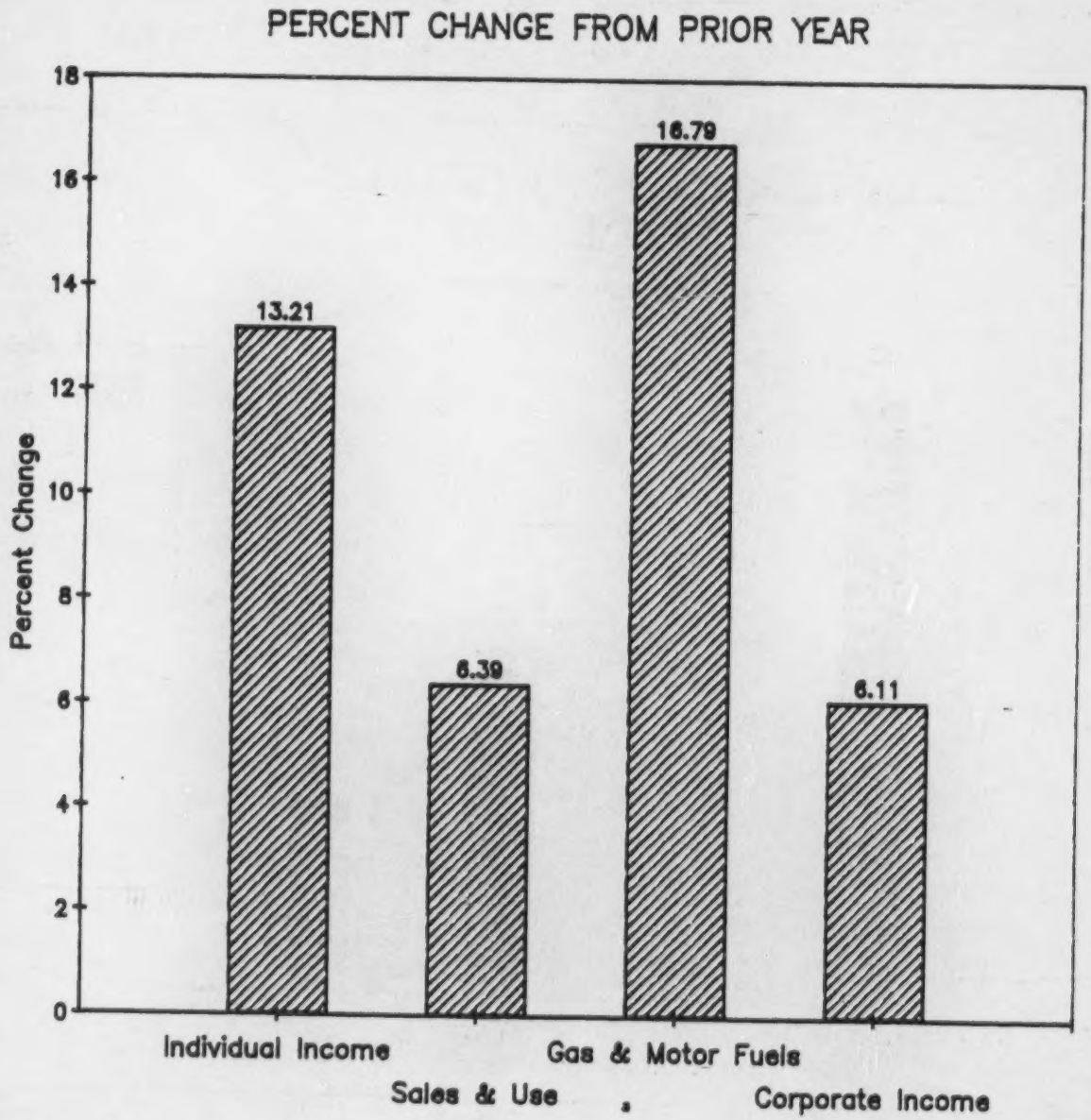
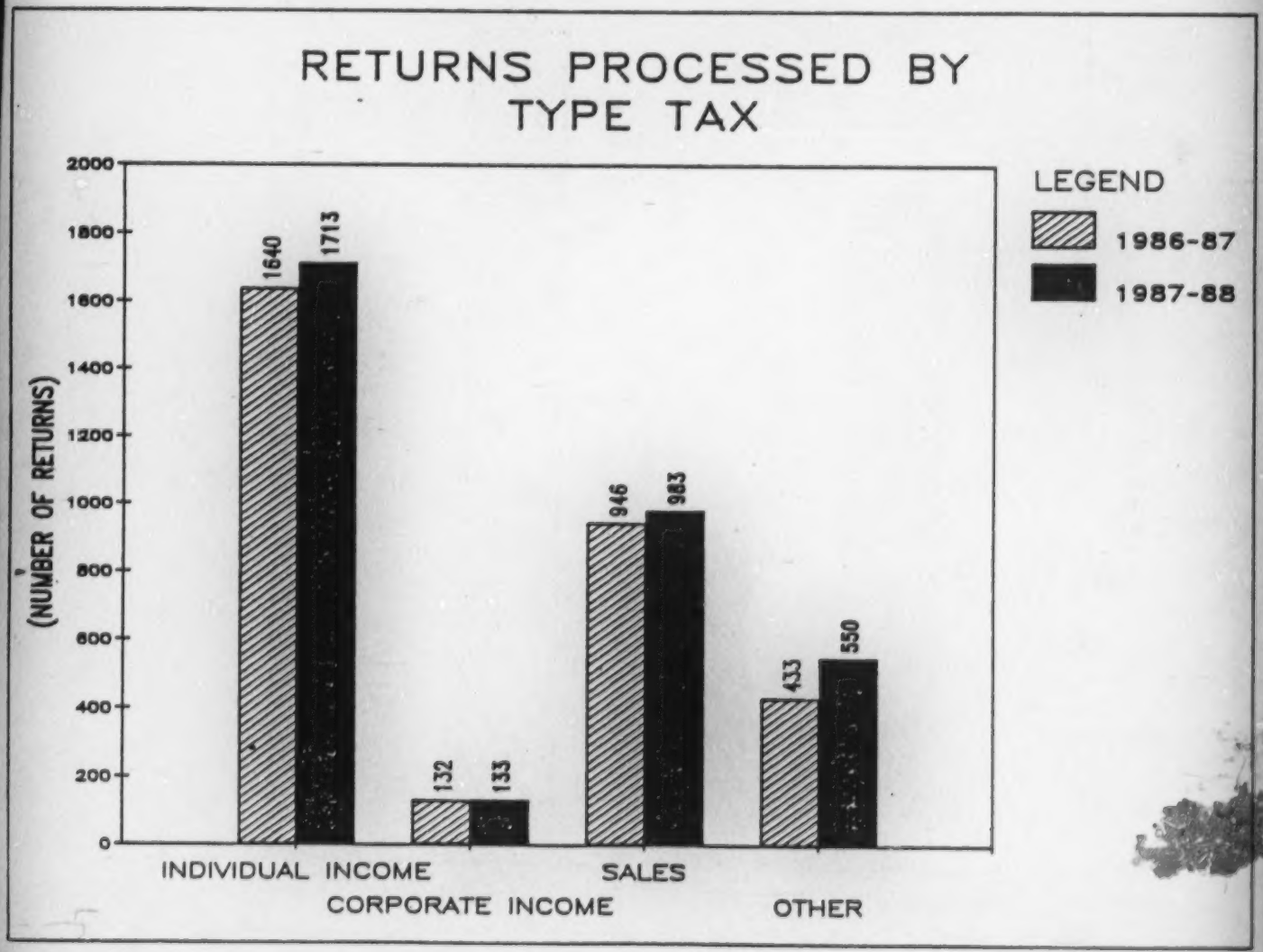


TABLE NO. 4 - RETURNS PROCESSED
BY MAJOR TAX SOURCE 1987-1988

Type Tax Return	1986-1987	1987-1988	Percent Change
Individual Income Tax	1,640,319	1,713,229	4.44%
Corporate Income Tax	132,796	133,551	.57%
Sales Tax	946,780	983,090	3.84%
Other Tax Returns	433,348	550,304	26.99%
TOTAL	3,153,243	3,380,174	7.20%



ENFORCEMENT COLLECTIONS

For the fiscal year ending June 30, 1988, the total additional tax collected through enforcement in the field amounted to $56,305,629.49. The total additional tax collections for the 1987 fiscal year amounted to $45,051,858.06.

Additional tax collected in the office for the 1988 fiscal year totaled $53,076,320.49 and for the fiscal year ending June 30, 1986, collections amounted to $56,974,132.81.

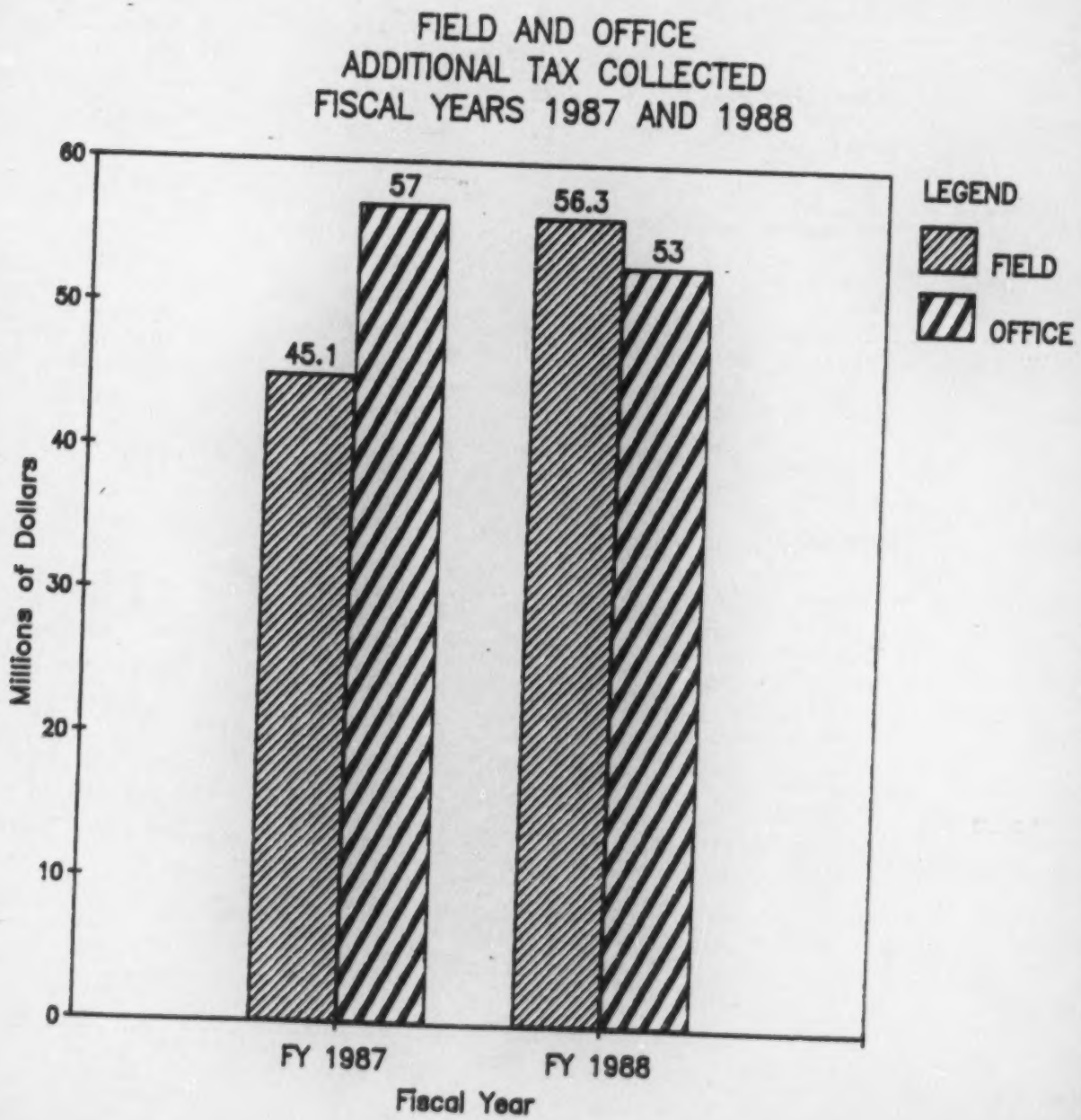


TABLE NO. 5 - ENFORCEMENT COLLECTIONS
TOTAL ADDITIONAL TAX COLLECTED BY TYPE TAX
1987-1988

FIELD

	Type Tax	Number	Amount
I.	Audit Collections		
	Estate and Gift	169	$ 559,792.55
	Income	1,634	16,396,732.74
	License	276	6,925,833.78
	Sales	1,335	18,009,351.69
	Miscellaneous	6	6,507.76
	Total	3,450	$41,898,218.52
II.	Delinquent Collections		
	Estate and Gift	19	$ 156,755.57
	Income	14,503	3,535,584.30
	License	1,856	626,495.77
	Property	112	159,173.31
	Sales	50,997	8,781,821.60
	Miscellaneous	9	466.60
	Total	67,496	$13,260,297.15
IV.	Other Collections		
	Income	1,180	$ 418,126.75
	License	1,304	152,434.57
	Sales	1,587	571,834.95
	Miscellaneous	7	4,717.55
	Total	4,078	$1,147,113.82
FIELD SUBTOTAL		75,025	$56,305,629.49

OFFICE

	Type Tax	Number	Amount
I.	Audit Collections		
	Estate and Gift	327	$ 810,931.43
	Income	70,481	20,067,030.03
	License	5,702	1,631,100.33
	Sales	28,122	10,211,686.70
	Total	104,632	$32,720,748.49
II.	Delinquent Collections		
	Estate and Gift	54	$ 455,613.82
	Income	1,106	1,637,180.36
	License	483	561,497.36
	Sales	N/A	9,264,717.74
	Total	1,643	$11,919,009.28
III.	Other Collections		
	Estate & Gift	71	$ 575,704.21
	Income	48,741	7,579,849.81
	License	84	169,340.52
	Sales	31	111,668.18
	Total	48,927	$8,436,562.72
OFFICE SUBTOTAL		155,202	$53,076,320.49
GRAND TOTAL FIELD & OFFICE		230,227	$109,381,949.98

SOUTH CAROLINA TAX COMMISSION
ENFORCEMENT COLLECTIONS

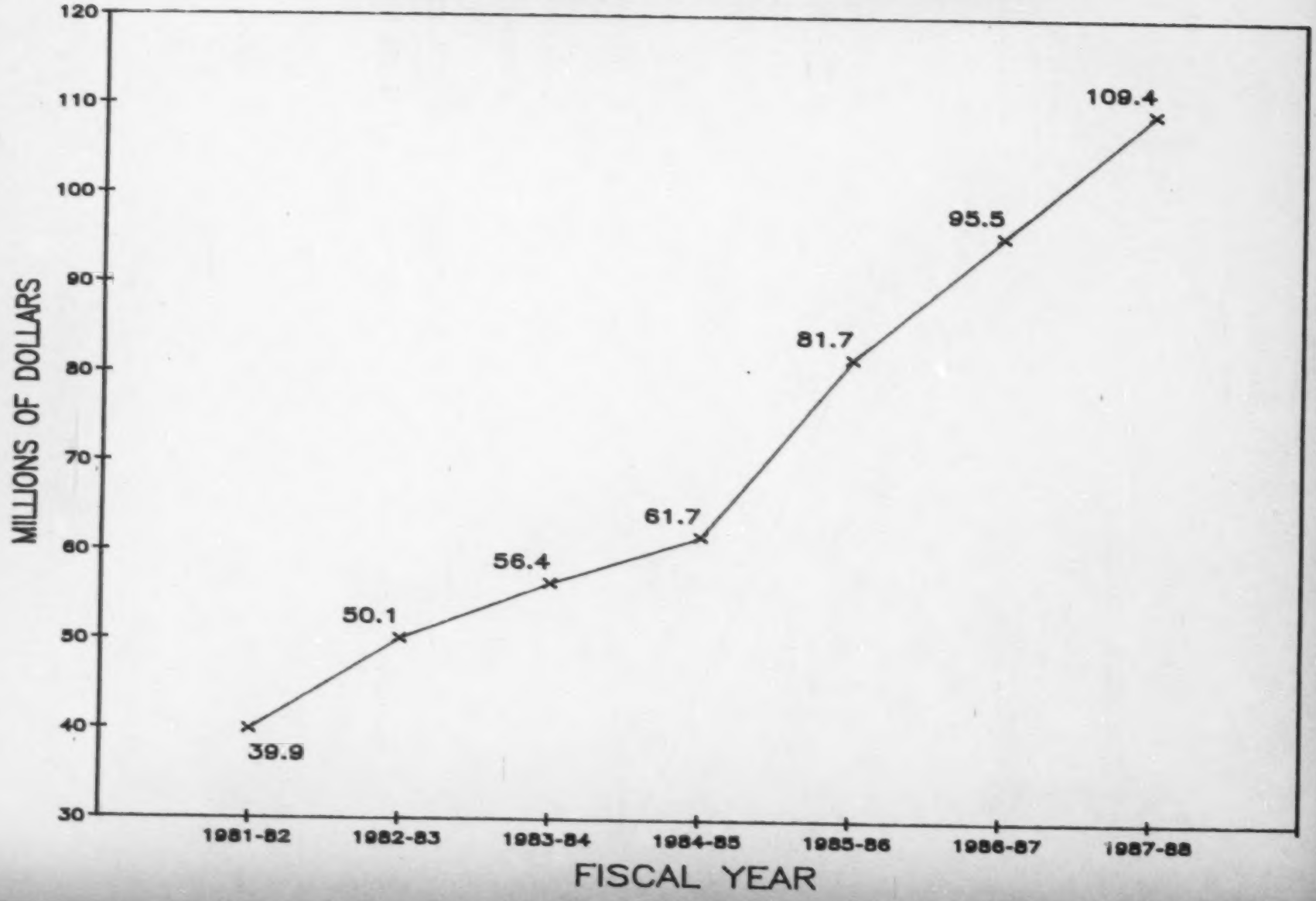


TABLE NO. 6 - COIN-OPERATED DEVICES
LICENSE SALES FOR 1987-1988

Annual License

Type of License	Number of Licenses	Cost of License*
Machine Licenses:		
Type I	13,403	$25
Type II	18,025	$100
Type III	7,081	$600
Owner Operator Licenses:		
Class A	218	$25
Class B	137	$100
Class C	318	$1,000

* *Licenses are prorated on a 12-month period.*

TABLE NO. 7 - ANALYSIS OF 1987 CORPORATION INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			31,413	67.660%	$0.00	0.000%
Under		$19.99	981	2.113%	$8,495.46	0.014%
$20.00	-	$49.99	827	1.781%	$28,083.85	0.045%
$50.00	-	$99.99	934	2.012%	$68,408.66	0.109%
$100.00	-	$199.99	1,237	2.664%	$182,569.84	0.291%
$200.00	-	$299.99	975	2.100%	$242,287.83	0.386%
$300.00	-	$399.99	748	1.611%	$260,927.13	0.415%
$400.00	-	$499.99	609	1.312%	$273,875.23	0.436%
$500.00	-	$599.99	503	1.083%	$276,201.87	0.440%
$600.00	-	$699.99	513	1.105%	$333,199.93	0.530%
$700.00	-	$799.99	442	0.952%	$330,615.83	0.526%
$800.00	-	$899.99	362	0.780%	$306,624.81	0.488%
$900.00	-	$999.99	324	0.698%	$307,210.69	0.489%
$1,000.00	-	$1,499.99	1,407	3.030%	$1,738,831.15	2.767%
$1,500.00	-	$1,999.99	922	1.986%	$1,597,863.61	2.543%
$2,000.00	-	$2,499.99	639	1.376%	$1,429,120.79	2.274%
$2,500.00	-	$2,999.99	566	1.219%	$1,555,582.47	2.476%
$3,000.00	-	$3,499.99	499	1.075%	$1,622,213.24	2.582%
$3,500.00	-	$3,999.99	307	0.661%	$1,146,242.36	1.824%
$4,000.00	-	$4,499.99	254	0.547%	$1,079,986.90	1.719%
$4,500.00	-	$4,999.99	251	0.541%	$1,189,718.21	1.893%
$5,000.00	-	$9,999.99	922	1.986%	$6,365,756.00	10.131%
$10,000.00	-	$14,999.99	254	0.547%	$3,078,424.42	4.899%
$15,000.00	-	$19,999.99	120	0.258%	$2,070,133.22	3.295%
$20,000.00	-	$29,999.99	121	0.261%	$2,956,324.34	4.705%
$30,000.00	-	$39,999.99	78	0.168%	$2,714,576.39	4.320%
$40,000.00	-	$49,999.99	42	0.090%	$1,888,034.11	3.005%
$50,000.00	-	UP	178	0.383%	$29,784,131.12	47.400%
TOTALS			46,428	99.999%	$62,835,439.46	100.002%

TABLE NO. 8 - ANALYSIS OF 1987 CORPORATION RETURNS
BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	551	1.187%	$620,777.44	0.988%
1010	Mining	24	0.052%	$110,889.76	0.176%
1500	Construction	5,098	10.980%	$4,330,017.39	6.891%
2010	Manuf. Food, Dairy & Kindred Prod.	149	0.321%	$2,341,690.28	3.727%
2086	Beverage Industries	32	0.069%	$1,239,339.62	1.972%
2220	Textiles	78	0.168%	$2,003,065.02	3.188%
2300	Apparel & Fabricated Tex. Prod.	211	0.454%	$1,206,572.14	1.920%
2400	Logging, Lumber & Wood Prod.	287	0.618%	$838,500.88	1.334%
2500	Furniture and Fixtures	88	0.190%	$609,053.67	0.969%
2600	Paper and Allied Products	32	0.069%	$102,518.31	0.163%
2700	Printing, Publishing & Allied Ind.	313	0.674%	$394,474.71	0.628%
2800	Agricultural & Industrial Chem.	278	0.599%	$1,016,437.78	1.618%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod.	97	0.209%	$1,233,556.59	1.963%
3300	Primary & Fabricated Metal Ind.	261	0.562%	$1,029,897.50	1.639%
3500	Machinery-Manufacturing	161	0.347%	$698,816.64	1.112%
3998	Other Manufacturing	401	0.864%	$1,733,141.50	2.758%
4000	Trans. Communica. Elect & Water	863	1.859%	$1,755,543.37	2.794%
5000	Wholesalers	714	1.538%	$2,513,890.83	4.001%
5211	Building Materials-Retail	317	0.683%	$1,669,852.62	2.658%
5215	Hardware, Paint, & Farm Equip.	487	1.049%	$440,262.96	0.701%
5221	Department Stores	201	0.433%	$2,933,511.49	4.669%
5222	Special Variety Stores	204	0.439%	$771,119.06	1.227%
5228	Other Gen. Merch & Mail Order	412	0.887%	$1,154,843.44	1.838%
5230	Groceries and Related Products	564	1.215%	$1,257,245.67	2.001%
5240	Motor Vehicle Dealers	782	1.684%	$1,166,645.41	1.857%
5241	Boats & Airplanes	205	0.442%	$214,632.36	0.342%
5243	Gasoline Service Stations	198	0.426%	$130,237.60	0.207%
5248	Automobile Parts, Tire, Etc.	693	1.493%	$803,903.08	1.279%
5250	Apparel & Acessories	629	1.355%	$1,179,115.47	1.877%
5260	Furn., Appliances, Supplies -- Retail	619	1.333%	$1,117,496.04	1.778%
5270	Eating & Drinking Estab.	1,518	3.270%	$900,546.70	1.433%
5291	Drug Stores	275	0.592%	$337,687.18	0.537%
5292	Liquor Stores	198	0.426%	$63,834.19	0.102%
5293	Jewelry Stores	214	0.461%	$374,723.89	0.596%
5298	Sporting Goods Stores	192	0.414%	$109,432.17	0.174%
5310	Coin Machines	46	0.099%	$38,169.20	0.061%
5330	Trailer and Mobile Homes	388	0.836%	$362,719.30	0.577%
5370	Fuel and Ice Dealers	474	1.021%	$562,082.81	0.895%
5380	Feed, Seed, & Fertilizer	74	0.159%	$126,061.72	0.201%
5399	Miscel. Retailers	1,119	2.410%	$1,371,846.70	2.183%
6000	Fin. Cos., Ins. Agents & Rel. Est.	6,673	14.384%	$5,418,639.66	8.624%
7000	Hotels, Motels, Etc.	341	0.734%	$422,907.07	0.673%
7210	Laundries	232	0.500%	$115,058.24	0.183%
7800	Recreation	609	1.312%	$185,415.40	0.295%
7900	Rental of Tangable Pers Prop.	394	0.849%	$479,337.95	0.763%
8000	Professional	2,390	5.148%	$1,468,682.12	2.337%
8098	Other Services	16,337	35.188%	$13,881,026.93	22.091%
	TOTALS	46,428	100.002%	$62,835,439.46	100.000%

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 9 - RECAPITULATION OF PROBATE JUDGES COMMISSION PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1987-1988

Abbeville	$ 2,067.76
Aiken	9,816.63
Allendale	332.45
Anderson	10,284.88
Bamberg	1,469.45
Barnwell	969.02
Beaufort	12,007.00
Berkeley	1,977.04
Calhoun	1,506.16
Charleston	18,476.16
Cherokee	2,515.89
Chester	1,697.08
Chesterfield	2,588.27
Clarendon	1,696.19
Colleton	3,350.03
Darlington	2,045.18
Dillon	1,830.99
Dorchester	6,228.85
Edgefield	1,014.91
Fairfield	4,173.21
Florence	10,573.68
Georgetown	9,747.31
Greenville	14,851.84
Greenwood	6,456.05
Hampton	1,188.50
Horry	11,047.49
Jasper	1,555.82
Kershaw	2,904.15
Lancaster	5,928.46
Laurens	6,472.40
Lee	1,783.80
Lexington	10,706.94
McCormick	141.72
Marion	1,629.60
Marlboro	2,540.91
Newberry	2,411.74
Oconee	10,993.52
Orangeburg	7,263.14
Pickens	5,934.94
Richland	15,953.96
Saluda	2,022.61
Spartanburg	12,134.12
Sumter	7,343.06
Union	4,603.07
Williamsburg	3,522.74
York	10,044.86
Total	$255,803.39

TABLE NO. 10 - GASOLINE TAX REFUNDS DURING FISCAL YEAR 1987-1988 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

COUNTY	NUMBER OF CLAIMS	AMOUNT
Abbeville	11	$ 676.63
Aiken	25	2,697.09
Allendale	4	885.80
Anderson	46	3,928.05
Bamberg	17	3,376.83
Barnwell	11	1,439.71
Beaufort	7	3,378.68
Berkeley	2	339.22
Calhoun	19	2,216.34
Charleston	4	1,015.07
Cherokee	7	1,890.96
Chester	14	2,327.81
Chesterfield	19	3,625.00
Clarendon	16	3,965.78
Colleton	8	2,012.37
Darlington	17	2,225.38
Dillon	30	9,530.29
Dorchester	3	991.26
Edgefield	34	6,033.92
Fairfield	8	906.90
Florence	16	3,876.73
Georgetown	0	0.00
Greenville	9	686.46
Greenwood	19	1,083.25
Hampton	13	2,914.87
Horry	15	5,247.38
Jasper	6	1,897.87
Kershaw	5	213.81
Lancaster	6	466.13
Laurens	11	709.17
Lee	14	4,967.01
Lexington	22	2,811.00
McCormick	2	173.20
Marion	52	14,858.57
Marlboro	29	11,716.93
Newberry	34	4,475.63
Oconee	2	128.28
Orangeburg	60	10,500.53
Pickens	6	844.63
Richland	18	1,100.09
Saluda	25	2,515.10
Spartanburg	22	2,233.73
Sumter	30	5,497.03
Union	13	1,014.21
Williamsburg	20	2,646.53
York	13	1,804.62
Total	764	$137,845.85

TABLE NO. 11 - DISTRIBUTION OF WATERCRAFT
GASOLINE TAX TO COUNTIES 1987-1988

COUNTY	BOAT REGISTRATIONS	AMOUNT
Abbeville	1,675	$ 5,749.85
Aiken	9,733	33,383.44
Allendale	669	2,317.10
Anderson	10,085	34,584.90
Bamberg	1,012	3,432.74
Barnwell	1,745	6,007.30
Beaufort	6,856	23,514.30
Berkeley	11,765	40,334.75
Calhoun	1,036	3,518.56
Charleston	25,037	85,818.62
Cherokee	2,084	7,122.95
Chester	1,628	5,578.21
Chesterfield	1,586	5,406.57
Clarendon	2,852	9,783.32
Colleton	3,156	10,813.15
Darlington	4,691	16,048.08
Dillon	2,007	6,865.49
Dorchester	6,857	23,514.30
Edgefield	1,110	3,776.02
Fairfield	1,244	4,290.93
Florence	12,357	42,394.40
Georgetown	5,929	20,339.01
Greenville	15,527	53,207.54
Greenwood	3,555	12,186.24
Hampton	1,864	6,350.58
Horry	12,619	43,252.58
Jasper	1,307	4,462.57
Kershaw	3,607	12,357.88
Lancaster	2,551	8,753.50
Laurens	3,631	12,443.70
Lee	772	2,660.38
Lexington	17,547	60,158.85
McCormick	573	1,973.83
Marion	3,072	10,555.69
Marlboro	1,072	3,690.20
Newberry	3,000	10,298.23
Oconee	4,873	16,734.63
Orangeburg	6,880	23,600.12
Pickens	5,239	17,936.09
Richland	13,513	46,342.05
Saluda	1,466	5,063.30
Spartanburg	9,943	34,069.99
Sumter	7,315	25,059.04
Union	1,512	5,149.12
Williamsburg	3,435	11,757.15
York	7,217	24,715.76
Out-of-State Allocation	3,063	10,813.14
Total	250,267	$858,186.15

TABLE NO. 12 - 1987 STATE TAXABLE INCOME

State Taxable Income Class	Number of Returns	Exemptions Amount	State Taxable Income (000's)	State Income Tax Liability
No Gross	258,393	$507,544	$0	$0
Under $1,000	109,027	$168,954	$47,232	$1,416,854
Under 2,000	75,952	$136,295	$112,402	$3,372,890
Under 3,000	64,206	$122,244	$159,647	$4,786,446
Under 4,000	58,249	$116,321	$203,349	$6,091,263
Under 5,000	54,277	$110,927	$244,009	$7,577,083
Under 6,000	51,520	$107,506	$283,249	$9,257,740
Under 7,000	48,137	$101,709	$312,636	$10,805,361
Under 8,000	45,461	$96,979	$340,745	$12,494,309
Under 9,000	43,021	$92,470	$365,588	$14,176,996
Under 10,000	40,352	$88,217	$383,067	$15,698,409
Under 11,000	37,697	$83,598	$395,630	$17,142,781
Under 12,000	35,051	$78,812	$402,814	$18,366,742
Under 13,000	32,603	$75,254	$407,309	$19,386,135
Under 14,000	30,280	$71,556	$408,589	$20,126,621
Under 15,000	28,286	$68,530	$409,926	$20,777,423
Under 20,000	117,397	$304,921	$2,041,985	$110,071,574
Under 25,000	90,358	$253,926	$2,023,136	$116,327,789
Under 50,000	184,387	$557,306	$6,246,432	$385,529,051
Under 100,000	32,450	$99,164	$2,072,549	$136,004,459
Under 150,000	4,029	$12,489	$485,427	$32,851,130
Under 200,000	1,442	$4,490	$247,389	$16,913,353
Under 500,000	1,893	$5,906	$544,694	$37,598,726
Over 500,000	392	$1,155	$368,581	$25,691,018
TOTALS	1,445,360	$3,266,273	$18,506,385	$1,042,484,153

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 13 - ANALYSIS OF 1987 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			254,000	18.700%	$0.00	0.000%
Under		$10.00	32,403	2.390%	$143,281.00	0.014%
$10.00	-	$20.00	31,528	2.320%	$447,836.00	0.044%
$20.00	-	$30.00	27,475	2.020%	$675,900.00	0.067%
$30.00	-	$40.00	21,994	1.620%	$757,605.00	0.075%
$40.00	-	$50.00	24,014	1.770%	$1,062,147.00	0.106%
$50.00	-	$60.00	22,520	1.660%	$1,231,422.00	0.123%
$60.00	-	$80.00	38,961	2.870%	$2,714,699.00	0.271%
$80.00	-	$100.00	36,173	2.660%	$3,222,966.00	0.321%
$100.00	-	$180.00	110,606	8.140%	$15,060,918.00	1.504%
$180.00	-	$280.00	93,688	6.900%	$21,283,351.00	2.126%
$280.00	-	$400.00	83,234	6.130%	$28,154,541.00	2.812%
$400.00	-	$540.00	69,916	5.150%	$32,737,115.00	3.270%
$540.00	-	$680.00	60,610	4.460%	$36,854,056.00	3.687%
$680.00	-	$820.00	52,520	3.870%	$39,273,303.00	3.923%
$820.00	-	$1,000.00	59,205	4.360%	$53,795,605.00	5.373%
$1,000.00	-	$2,000.00	212,827	15.670%	$305,126,876.76	30.479%
$2,000.00	-	$3,000.00	79,091	5.820%	$190,767,782.00	19.056%
$3,000.00	-	$5,000.00	34,300	2.520%	$125,582,058.00	12.544%
OVER	-	$5,000.00	13,363	0.980%	$142,194,717.00	14.205%
TOTALS			1,358,428	100.010%	$1,001,086,178.76 *	100.000%

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 14 - INDIVIDUAL INCOME TAX BY COUNTY

COUNTY	TAXABLE RETURNS	TAXABLE INCOME (000's)	TAX LIABILITY (000's)
ABBEVILLE	5,926	$81,846	$4,427,066
AIKEN	37,163	$714,786	$41,489,918
ALLENDALE	2,799	$35,342	$1,899,659
ANDERSON	44,266	$713,173	$40,061,541
BAMBERG	3,829	$49,156	$2,666,158
BARNWELL	5,681	$89,723	$5,035,674
BEAUFORT	20,991	$405,698	$23,880,976
BERKELEY	25,644	$387,812	$21,559,892
CALHOUN	2,930	$42,492	$2,360,427
CHARLESTON	88,091	$1,464,115	$83,482,996
CHEROKEE	13,877	$218,423	$12,169,682
CHESTER	9,698	$135,473	$7,361,852
CHESTERFIELD	11,295	$163,234	$8,947,589
CLARENDON	6,160	$74,400	$3,995,764
COLLETON	7,917	$105,045	$5,709,544
DARLINGTON	16,643	$270,099	$15,350,504
DILLON	7,524	$92,502	$4,927,836
DORCHESTER	22,227	$365,282	$20,692,026
EDGEFIELD	4,179	$61,628	$3,411,937
FAIRFIELD	6,919	$88,832	$4,747,611
FLORENCE	33,920	$547,381	$31,092,290
GEORGETOWN	12,984	$202,446	$11,473,022
GREENVILLE	112,051	$2,104,784	$122,222,644
GREENWOOD	19,889	$325,217	$18,399,255
HAMPTON	5,207	$74,229	$4,133,016
HORRY	40,025	$566,671	$31,518,555
JASPER	3,662	$44,604	$2,396,064
KERSHAW	15,044	$246,763	$13,959,599
LANCASTER	15,578	$246,583	$13,764,661
LAURENS	16,618	$242,549	$13,286,213
LEE	3,872	$48,622	$2,617,837
LEXINGTON	54,092	$978,061	$56,158,201
MCCORMICK	2,393	$29,375	$1,546,949
MARION	9,725	$119,706	$6,437,141
MARLBORO	7,332	$87,969	$4,654,426
NEWBERRY	11,269	$161,430	$8,846,794
OCONEE	18,173	$297,678	$16,785,222
ORANGEBURG	23,320	$336,504	$18,670,745
PICKENS	28,939	$478,775	$26,994,675
RICHLAND	91,917	$1,623,721	$93,475,465
SALUDA	4,211	$55,877	$3,015,726
SPARTANBURG	72,713	$1,239,911	$70,449,726
SUMTER	24,276	$335,730	$18,439,929
UNION	9,857	$131,047	$6,986,346
WILLIAMSBURG	8,116	$96,989	$5,143,611
YORK	40,326	$744,689	$43,041,439
TOTAL	1,029,268	$16,926,372	$959,688,203

TABLE NO. 15 - MISCELLANEOUS STATISTICS
INDIVIDUAL INCOME TAX RETURNS
1987-1988

Type	Number	Amount
Wildlife Fund Contributions	32,028	$ 219,342.27
Children's Trust Fund Contributions	30,138	$ 230,453.10
Two-Wage Earner Credit	331,573	$25,052,483.00
Setoff Debt Collections:		
Student Loan Programs	3,080	$ 599,169.80
Child Support Payments	3,214	$ 674,754.99
Tax Commission (Tax Debts)	9,789	$ 1,671,526.16
Unemployment Compensation Overpayments	8,291	$ 1,147,251.61

TABLE NO. 16 - INCOME TAX CREDITS
FOR THE 1987 YEAR

Type of Credit	Number	Amount
Nonresident Tax Credit for Taxes Paid to Another State	42,661	$23,290,928
Carryover of Unused Qualified Credits from Prior Year	189	$ 99,594
Nursing Home Credit	245	$ 70,803
Water Resource Credit	58	$ 72,281
Drip/Trickle Irrigation Systems Credit	28	$ 18,040
Scenic River Tax Credit	3	$ 1,961
Minority Contractor Business Credit	6	$ 5,013
TOTAL CREDITS	43,190	$23,558,620

TABLE NO. 17 - 1988 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
ABBEVILLE	1	60	$5,933,873	$1,058,840	$492,745	$3,158,065	$8,412,140	$9,951,110	$2,607,660	$761,300	$32,375,733
AIKEN	2	1	$42,868,351	$5,624,070	$860,318	$28,699,951	$30,532,630	$40,959,460	$20,350,190	$9,686,260	$179,581,230
ALLENDALE	3	1	$2,256,453	$1,201,330	$561,822	$1,747,802	$1,934,990	$5,397,250	$3,021,900	$602,030	$16,723,577
ANDERSON	4	1	$12,328,912	$387,006	$5,220	$7,686,293	$8,703,640	$3,925,060	$7,375,560	$1,519,160	$41,930,851
ANDERSON	5	2	$6,590,281	$461,931	$24,967	$4,172,448	$5,276,590	$6,831,080	$3,161,090	$1,178,280	$27,696,667
ANDERSON	6	3	$3,535,104	$409,302	$93,919	$2,379,081	$2,904,923	$7,230,030	$3,254,350	$226,360	$20,033,069
ANDERSON	7	4	$5,757,182	$389,400	$7,340	$6,321,022	$4,225,474	$13,275,450	$1,960,040	$608,680	$32,544,588
ANDERSON	8	5	$25,358,168	$207,590	$2,590	$27,644,148	$19,040,942	$22,600,920	$8,380,230	$8,770,420	$112,005,008
TOTAL			$53,569,647	$1,855,229	$134,036	$48,202,992	$40,151,569	$53,862,540	$24,131,270	$12,302,900	$234,210,183
BAMBERG	9	1	$1,818,884	$1,199,811	$270,348	$2,413,603	$2,159,266	$1,222,460	$926,310	$530,550	$10,541,232
BAMBERG	10	2	$1,302,264	$70,152	$57,426	$2,019,798	$1,674,445	$1,382,500	$1,598,340	$388,630	$8,493,555
TOTAL			$3,121,148	$1,269,963	$327,774	$4,433,401	$3,833,711	$2,604,960	$2,524,650	$919,180	$19,034,787
BARNWELL	11	19	$848,044	$301,844	$25,422	$1,280,736	$934,946	$1,006,720	$728,130	$113,430	$5,259,272
BARNWELL	12	29	$1,245,896	$321,666	$87,132	$1,150,158	$1,004,730	$1,614,520	$512,540	$388,200	$6,324,842
BARNWELL	13	45	$2,779,090	$541,720	$166,440	$3,364,725	$2,793,180	$3,860,520	$2,006,700	$1,218,350	$16,730,725
TOTAL			$4,873,030	$1,165,230	$278,994	$5,795,619	$4,752,856	$6,481,760	$3,247,370	$1,719,980	$28,314,839
BEAUFORT	14	1	$48,968,502	$814,536	$512,330	$214,995,208	$33,747,394	$3,160,570	$11,131,910	$11,359,170	$324,689,620
BERKELEY	15	1	$38,555,096	$2,286,737	$2,346,541	$48,904,171	$27,028,940	$50,563,480	$23,530,660	$5,727,500	$198,943,125
CALHOUN	16	1	$3,658,030	$1,798,302	$114,780	$2,889,034	$3,802,470	$25,672,860	$1,716,500	$443,430	$40,095,406
CHARLESTON	17	1	$113,302,271	$1,798,831	$890,391	$271,660,088	$90,929,225	$42,606,880	$33,968,890	$51,490,340	$606,646,916
CHEROKEE	18	1	$12,428,447	$849,075	$160,526	$7,499,326	$15,735,925	$25,997,660	$8,761,880	$3,828,040	$75,260,879
CHESTER	19	1	$8,051,695	$1,078,846	$687,051	$4,420,809	$6,922,080	$16,844,920	$4,971,340	$2,253,510	$45,230,251
CHESTERFIELD	20	1	$8,270,781	$2,144,944	$503,420	$11,869,421	$6,616,740	$17,753,520	$3,862,360	$1,997,820	$53,019,006
CLARENDON	21	1	$1,094,933	$858,553	$132,867	$3,563,835	$1,499,310	$996,660	$522,410	$242,070	$8,910,638
CLARENDON	22	2	$2,931,675	$1,312,463	$334,870	$4,373,219	$3,250,850	$929,540	$941,190	$1,035,460	$15,109,267
CLARENDON	23	3	$901,665	$717,785	$60,580	$913,579	$1,037,240	$229,930	$129,100	$175,940	$4,165,819
TOTAL			$4,928,273	$2,888,801	$528,317	$8,850,633	$5,787,400	$2,156,130	$1,592,700	$1,453,470	$28,185,724
COLLETON	24	1	$8,310,565	$4,519,931	$1,956,567	$18,691,773	$8,655,635	$4,997,330	$10,240,780	$2,360,220	$59,732,801
DARLINGTON	25	1	$18,846,690	$2,678,177	$285,904	$15,830,213	$13,500,905	$30,544,830	$34,294,220	$5,137,340	$121,118,279
DILLON	26	1	$989,859	$690,915	$71,934	$569,646	$689,450	$413,760	$318,560	$154,160	$3,898,284
DILLON	27	2	$3,719,401	$933,864	$75,528	$4,739,926	$3,255,910	$4,585,550	$2,591,030	$1,908,070	$21,809,279
DILLON	28	3	$1,223,264	$754,028	$324,708	$1,028,089	$1,085,660	$1,079,160	$684,930	$419,230	$6,599,069
TOTAL			$5,932,524	$2,378,807	$472,170	$6,337,661	$5,031,020	$6,078,470	$3,594,520	$2,481,460	$32,306,632
DORCHESTER	29	1	$3,647,650	$1,135,474	$392,931	$3,037,419	$4,528,890	$10,698,410	$2,176,430	$813,590	$26,430,794
DORCHESTER	30	2	$26,480,758	$438,170	$512,156	$25,210,634	$15,560,893	$11,603,390	$4,644,240	$3,874,420	$88,324,661
DORCHESTER*	31	3	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL			$30,128,408	$1,573,644	$905,087	$28,248,053	$20,089,783	$22,301,800	$6,820,670	$4,688,010	$114,755,455
EDGEFIELD	32	1	$6,688,599	$1,725,225	$524,736	$4,340,033	$5,152,725	$3,413,470	$2,582,500	$927,700	$25,354,988

TABLE NO. 17 - 1988 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

			COUNTY ASSESSMENTS					STATE ASSESSMENTS			
COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	TOTAL COUNTY AND STATE ASSESSMENTS
FAIRFIELD	33	1	$6,691,802	$1,425,249	$1,165,790	$5,110,424	$4,766,260	$2,667,450	$64,843,010	$1,108,790	$87,778,775
FLORENCE	34	1	$23,686,746	$2,473,720	$183,479	$32,196,328	$22,629,529	$27,362,888	$8,968,038	$12,436,495	$129,957,223
FLORENCE	35	2	$1,261,287	$1,271,673	$72,041	$1,232,455	$1,303,697	$1,082,560	$659,573	$187,066	$7,070,352
FLORENCE	36	3	$3,868,435	$2,036,518	$6,970	$5,048,546	$3,850,378	$1,688,830	$1,677,708	$1,870,880	$20,048,265
FLORENCE	37	4	$1,185,788	$907,020	$1,524	$1,719,167	$1,328,610	$404,490	$872,271	$568,620	$6,987,490
FLORENCE	38	5	$1,073,894	$604,326	$54,926	$1,148,920	$1,245,370	$3,992,970	$549,887	$591,850	$9,262,143
TOTAL			$31,076,150	$7,293,257	$318,940	$41,345,416	$30,357,584	$34,531,738	$12,727,477	$15,674,911	$173,325,473
GEORGETOWN	39	1	$17,724,146	$1,759,328	$2,389,777	$75,754,437	$13,732,433	$58,680,480	$3,757,200	$5,017,950	$178,815,751
GREENVILLE	40	1	$147,452,742	$1,364,799	$90,314	$221,950,067	$97,796,360	$131,804,260	$41,826,495	$53,028,040	$695,313,077
GREENWOOD	41	50	$21,798,881	$798,947	$330,032	$22,204,974	$14,084,818	$18,749,090	$4,851,555	$5,122,836	$87,941,133
GREENWOOD	42	51	$2,201,762	$202,380	$60,091	$827,188	$1,229,937	$1,075,040	$950,770	$154,360	$6,701,528
GREENWOOD	43	52	$2,783,567	$283,588	$114,355	$1,519,230	$1,544,508	$6,941,390	$2,640,140	$178,890	$16,005,668
TOTAL			$26,784,210	$1,284,915	$504,478	$24,551,392	$16,859,263	$26,765,520	$8,442,465	$5,456,086	$110,648,329
HAMPTON	44	1	$3,949,106	$920,886	$397,332	$2,041,693	$3,039,610	$4,110,870	$2,146,450	$868,750	$17,474,697
HAMPTON	45	2	$1,721,097	$844,447	$200,073	$702,164	$1,269,090	$912,520	$1,057,730	$555,140	$7,262,261
TOTAL			$5,670,203	$1,765,333	$597,405	$2,743,857	$4,308,700	$5,023,390	$3,204,180	$1,423,890	$24,736,958
HORRY	46	1	$59,028,910	$3,803,399	$984,546	$345,184,599	$69,154,427	$11,731,730	$11,457,390	$24,759,160	$526,104,161
JASPER	47	1	$3,588,005	$1,428,682	$2,032,926	$4,687,764	$3,354,290	$472,630	$3,131,330	$909,730	$19,605,357
KERSHAW	48	1	$19,225,771	$1,744,706	$1,009,294	$14,542,332	$13,343,129	$27,106,170	$6,195,420	$2,960,890	$86,127,712
LANCASTER	49	1	$18,563,804	$997,370	$481,223	$12,124,815	$12,757,799	$16,508,740	$4,600,150	$3,596,970	$69,630,871
LAURENS	50	55	$9,847,471	$782,293	$167,433	$6,068,899	$7,237,370	$8,695,490	$2,676,160	$1,875,890	$37,351,006
LAURENS	51	56	$5,954,794	$523,946	$353,091	$5,299,037	$4,898,970	$6,296,050	$1,943,260	$1,672,120	$26,941,268
TOTAL			$15,802,265	$1,306,239	$520,524	$11,367,936	$12,136,340	$14,991,540	$4,619,420	$3,548,010	$64,292,274
LEE	52	1	$5,294,857	$2,029,641	$212,636	$2,755,017	$3,169,090	$3,094,640	$1,434,530	$957,460	$18,947,871
LEXINGTON	53	1	$21,832,432	$1,034,699	$4,950	$14,080,508	$14,894,760	$13,460,890	$5,721,520	$4,170,180	$75,199,939
LEXINGTON	54	2	$23,453,384	$169,334	$2,508	$24,972,649	$19,927,760	$10,085,360	$6,787,420	$9,898,260	$95,296,675
LEXINGTON	55	3	$3,759,286	$515,430	$37,891	$3,238,178	$2,956,400	$2,483,670	$2,286,890	$932,620	$16,210,365
LEXINGTON	56	4	$2,192,901	$411,205	$10	$1,192,782	$1,616,370	$6,697,100	$1,168,340	$182,620	$13,461,328
LEXINGTON	57	5	$34,611,699	$315,284	$9,378	$28,125,665	$18,982,839	$11,672,540	$11,627,980	$4,150,080	$109,495,465
TOTAL			$85,849,702	$2,445,952	$54,737	$71,609,782	$58,378,129	$44,399,560	$27,392,150	$19,333,760	$309,663,772
McCORMICK	58	418	$1,669,612	$577,150	$495,979	$2,031,311	$1,482,010	$1,464,850	$1,253,830	$242,960	$9,217,702
MARION	59	1	$4,011,053	$638,117	$442,735	$2,991,963	$3,538,380	$6,358,810	$1,847,240	$934,932	$20,763,230
MARION	60	2	$3,096,236	$495,600	$15,193	$2,549,301	$2,742,190	$2,302,350	$1,276,740	$769,944	$13,247,554
MARION	61	3	$621,734	$467,431	$135,009	$315,467	$698,690	$10	$407,830	$91,660	$2,737,831
MARION	62	4	$320,151	$202,862	$622,163	$177,541	$408,840	$10	$292,630	$36,664	$2,060,861
TOTAL			$8,049,174	$1,804,010	$1,215,100	$6,034,272	$7,388,100	$8,661,180	$3,824,440	$1,833,200	$38,809,476

TABLE NO. 17 - 1988 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
MARLBORO	63	1	$4,271,984	$1,686,694	$1,083,970	$5,531,334	$4,776,115	$6,644,880	$2,395,370	$1,280,000	$27,670,347
NEWBERRY	64	1	$9,782,763	$1,853,814	$575,519	$8,694,160	$8,913,540	$10,531,170	$5,935,830	$2,674,250	$48,961,046
OCONEE	65	1	$19,852,360	$1,229,314	$303,514	$22,707,667	$16,782,820	$20,614,010	$53,729,540	$4,054,360	$139,273,585
ORANGEBURG	66	1	$1,677,204	$588,646	$47,777	$759,873	$1,212,550	$100,790	$797,330	$251,030	$5,435,200
ORANGEBURG	67	2	$1,251,556	$572,806	$55,237	$769,533	$902,420	$87,310	$650,030	$334,060	$4,622,952
ORANGEBURG	68	3	$4,495,590	$765,275	$109,703	$4,700,519	$2,873,502	$5,131,110	$902,580	$750,840	$19,749,119
ORANGEBURG	69	4	$2,217,729	$603,827	$8,196	$1,226,600	$1,613,180	$4,967,770	$618,580	$221,950	$11,477,832
ORANGEBURG	70	5	$14,766,893	$544,242	$8,578	$15,090,883	$9,481,186	$14,512,900	$3,133,340	$6,133,090	$63,671,112
ORANGEBURG	71	6	$1,493,115	$358,102	$26,805	$706,599	$1,071,556	$175,770	$702,410	$317,350	$4,851,707
ORANGEBURG	72	7	$1,187,344	$280,415	$9,782	$2,041,670	$867,736	$35,660	$435,910	$2,407,960	$7,266,477
ORANGEBURG	73	8	$659,861	$265,119	$101,470	$374,870	$472,270	$52,420	$475,340	$176,880	$2,578,230
TOTAL			$27,749,292	$3,978,432	$367,548	$25,670,547	$18,494,400	$25,083,730	$7,715,520	$10,593,160	$119,652,629
PICKENS	74	1	$26,310,439	$708,643	$455,966	$29,329,415	$18,397,550	$24,938,310	$17,858,250	$5,510,110	$123,508,689
RICHLAND	75	1	$69,442,376	$1,097,968	$273,162	$147,523,932	$63,018,895	$61,323,610	$41,006,330	$35,601,803	$419,288,076
RICHLAND	76	2	$31,393,968	$380,268	$52,260	$45,468,384	$28,721,634	$12,361,230	$5,947,300	$8,768,688	$133,093,732
TOTAL			$100,836,344	$1,478,236	$325,422	$192,992,316	$91,740,529	$73,684,840	$46,953,630	$44,370,491	$552,381,808
SALUDA	77	1	$3,937,620	$1,333,290	$237,083	$2,790,315	$3,217,615	$1,254,420	$1,200,120	$590,110	$14,560,573
SPARTANBURG	78	1	$8,954,968	$359,659	$14,901	$6,534,517	$6,240,264	$4,753,450	$2,714,610	$1,527,900	$31,100,269
SPARTANBURG	79	2	$12,197,717	$325,378	$6,186	$9,414,968	$9,072,354	$9,390,060	$3,343,110	$2,043,080	$45,792,853
SPARTANBURG	80	3	$4,847,908	$113,820	$23,712	$4,236,668	$5,300,370	$23,072,550	$2,931,604	$1,457,660	$41,984,292
SPARTANBURG	81	4	$3,406,671	$315,402	$81,842	$3,034,632	$3,490,975	$7,321,800	$2,274,840	$500,300	$20,426,462
SPARTANBURG	82	5	$8,504,372	$223,408	$10,674	$8,003,331	$10,358,719	$14,220,990	$3,280,964	$2,281,940	$46,884,398
SPARTANBURG	83	6	$16,164,740	$278,118	$47,624	$22,163,994	$16,592,066	$22,876,600	$5,777,711	$9,227,810	$93,128,663
SPARTANBURG	84	7	$24,443,135	$31,958	$1,068	$28,284,988	$17,054,601	$16,004,650	$10,161,831	$10,995,110	$106,977,341
TOTAL			$78,519,511	$1,647,743	$186,007	$81,673,098	$68,109,349	$97,640,100	$30,484,670	$28,033,800	$386,294,278
SUMTER	85	2	$10,074,103	$2,602,018	$210,392	$9,311,415	$7,712,960	$10,910,430	$2,292,480	$2,201,850	$45,315,648
SUMTER	86	1	$18,303,897	$126,295	$3,665	$19,674,712	$10,771,420	$8,349,180	$4,291,920	$5,806,960	$67,328,049
TOTAL			$28,378,000	$2,728,313	$214,057	$28,986,127	$18,484,380	$19,259,610	$6,584,400	$8,008,810	$112,643,697
UNION	87	1	$8,086,746	$736,470	$472,042	$4,045,236	$5,932,425	$16,081,950	$3,627,580	$1,719,620	$40,702,069
WILLIAMSBURG	88	1	$6,089,515	$4,066,144	$1,305,857	$12,287,852	$10,629,050	$9,056,740	$3,038,020	$1,953,710	$48,426,888
YORK	89	1	$6,410,190	$564,298	$253,337	$4,120,386	$4,639,653	$5,244,680	$5,476,388	$767,850	$27,476,782
YORK	90	2	$12,627,220	$210,852	$59,732	$7,972,808	$5,624,153	$3,482,770	$235,816,401	$967,410	$266,761,346
YORK	91	3	$32,825,539	$284,928	$42,246	$28,509,492	$22,856,114	$69,752,210	$5,221,826	$8,567,360	$168,059,715
YORK	92	4	$10,785,688	$89,519	$16,966	$13,938,311	$6,478,575	$3,174,850	$2,160,709	$1,887,010	$38,531,628
TOTAL			$62,648,637	$1,149,597	$372,281	$54,540,997	$39,598,495	$81,654,510	$248,675,324	$12,189,630	$500,829,471
STATE TOTALS			$1,249,626,947	$92,337,238	$30,516,444	$2,047,616,738	$986,678,326	$1,043,120,576	$830,059,711	$380,969,518	$6,763,502,070

TABLE NO. 18 - ELECTRIC COOPERATIVES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AIKEN ELECTRIC COOP., INC.		
Aiken	$1,266,960	
Barnwell	$22,080	
Calhoun	$30,270	
Edgefield	$405,440	
Greenwood	$340	
Lexington	$121,790	
McCormick	$40,350	
Orangeburg	$231,280	
Saluda	$97,420	$2,215,930
AQUENERGY SYSTEMS, INC.		
Greenville	$9,150	
Pickens	$8,980	
Spartanburg	$6,270	$24,400
AQUENERGY III, LTD. PARTNERSHIP		
Pickens	$9,690	$9,690
BERKELEY ELECTRIC COOP., INC.		
Berkeley	$2,894,190	
Charleston	$1,496,820	
Dorchester	$123,070	$4,514,080
BLACK RIVER ELECTRIC COOP., INC.		
Clarendon	$344,060	
Kershaw	$400,930	
Lee	$250,210	
Sumter	$1,002,990	$1,998,190
BLUE RIDGE ELECTRIC COOP., INC.		
Anderson	$289,600	
Greenville	$186,550	
Oconee	$1,266,610	
Pickens	$1,052,200	
Spartanburg	$1,270	$2,796,230
BROAD RIVER ELECTRIC COOP., INC.		
Cherokee	$511,020	
Newberry	$12,820	
Spartanburg	$284,230	
Union	$180,500	$988,570
CENTRAL ELECTRIC POWER COOP.		
Aiken	$67,670	
Allendale	$1,670	

TABLE NO. 18 - ELECTRIC COOPERATIVES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Bamberg	$22,410	
Barnwell	$64,010	
Beaufort	$69,430	
Berkeley	$150,370	
Calhoun	$39,560	
Charleston	$332,910	
Chester	$7,090	
Chesterfield	$88,510	
Clarendon	$13,730	
Colleton	$161,180	
Darlington	$55,880	
Dillon	$75,080	
Dorchester	$66,490	
Edgefield	$7,560	
Fairfield	$35,760	
Florence	$25,160	
Georgetown	$12,780	
Hampton	$47,160	
Horry	$127,280	
Jasper	$14,440	
Kershaw	$68,510	
Lancaster	$11,630	
Laurens	$170	
Lee	$4,560	
Lexington	$75,460	
McCormick	$590	
Marion	$6,170	
Marlboro	$12,820	
Newberry	$109,100	
Orangeburg	$22,030	
Richland	$556,740	
Saluda	$3,750	
Sumter	$34,010	
Williamsburg	$123,240	
York	$50	$2,514,960

COASTAL ELECTRIC COOP., INC.		
Bamberg	$740	
Colleton	$566,150	$566,890

CONEROSS POWER CORPORATION (FORMERLY AQUENERGY II)		
Oconee	$74,800	$74,800

EDISTO ELECTRIC COOP., INC.		
Allendale	$98,720	
Bamberg	$286,190	
Barnwell	$236,930	
Berkeley	$1,750	
Colleton	$1,290	
Dorchester	$219,830	

TABLE NO. 18 - ELECTRIC COOPERATIVES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Hampton	$8,250	
Orangeburg	$188,380	$1,041,340
FAIRFIELD ELECTRIC COOP., INC.		
Chester	$171,690	
Fairfield	$322,540	
Kershaw	$367,470	
Richland	$289,650	
York	$1,990	$1,153,340
HORRY ELECTRIC COOP., INC.		
Horry	$2,149,490	$2,149,490
LAURENS ELECTRIC COOP., INC.		
Abbeville	$5,920	
Anderson	$22,970	
Greenville	$591,900	
Laurens	$1,096,900	
Newberry	$35,660	
Spartanburg	$467,210	
Union	$4,120	$2,224,680
LITTLE RIVER ELECTRIC COOP.		
Abbeville	$319,350	
Anderson	$158,260	
Greenwood	$850	
McCormick	$151,490	$629,950
LYNCHES RIVER ELECTRIC COOP.		
Chesterfield	$652,860	
Kershaw	$190,870	
Lancaster	$238,760	$1,082,490
MARLBORO ELECTRIC COOPERATIVE		
Dillon	$108,260	
Marlboro	$293,370	$401,630
MID-CAROLINA ELECTRIC COOP.		
Aiken	$23,150	
Lexington	$2,165,060	
Newberry	$29,380	
Richland	$410,310	
Saluda	$369,480	$2,997,380

TABLE NO. 18 - ELECTRIC COOPERATIVES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
NEWBERRY ELECTRIC COOPERATIVE		
Fairfield	$29,560	
Laurens	$16,130	
Lexington	$7,910	
Newberry	$809,140	$862,740
PALMETTO ELECTRIC COOPERATIVE		
Allendale	$3,320	
Beaufort	$2,785,400	
Hampton	$404,430	
Jasper	$534,870	$3,728,020
PEE DEE ELECTRIC COOPERATIVE		
Chesterfield	$237,000	
Darlington	$1,420,430	
Dillon	$258,090	
Florence	$425,480	
Lee	$43,510	
Marion	$519,580	$2,904,090
RIEGEL POWER CORPORATION		
Laurens	$210,610	$210,610
SANTEE ELECTRIC COOPERATIVE		
Clarendon	$376,470	
Florence	$425,650	
Georgetown	$928,530	
Williamsburg	$865,290	$2,595,940
TRI-COUNTY ELECTRIC COOPERATIVE		
Calhoun	$316,660	
Kershaw	$6,380	
Lexington	$63,500	
Orangeburg	$268,890	
Richland	$303,390	
Sumter	$400	$959,220
YORK ELECTRIC COOPERATIVE		
Cherokee	$20,560	
Chester	$61,430	
Lancaster	$101,550	
York	$1,746,580	$1,930,120
STATE TOTAL		$40,574,780

TABLE NO. 19 - LIGHT, HEAT AND POWER COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
CAROLINA POWER & LIGHT CO.*		
Chesterfield	$993,770	
Clarendon	$424,970	
Darlington	$29,780,040	
Dillon	$754,300	
Florence	$3,430,690	
Georgetown	$102,670	
Horry	$108,030	
Kershaw	$824,250	
Lee	$553,440	
Marion	$1,448,200	
Marlboro	$727,150	
Sumter	$1,863,000	
Williamsburg	$746,490	$41,757,000
DUKE POWER COMPANY		
Abbeville	$646,480	
Aiken	$108,570	
Anderson	$12,575,300	
Cherokee	$2,807,640	
Chester	$3,096,900	
Fairfield	$446,660	
Greenville	$15,430,770	
Greenwood	$5,325,300	
Kershaw	$807,760	
Lancaster	$2,756,200	
Laurens	$1,718,710	
McCormick	$86,390	
Newberry	$1,305,740	
Oconee	$49,113,780	
Pickens	$12,368,730	
Saluda	$570	
Spartanburg	$12,303,960	
Union	$482,200	
York	$24,618,340	$146,000,000
CLIFTON POWER CORPORATION		
Spartanburg	$7,790	$7,790
GEORGIA POWER COMPANY		
Aiken	$8,520	
Edgefield	$4,030	
Oconee	$243,230	$255,780
LOCKHART POWER COMPANY		
Cherokee	$16,570	
Chester	$21,670	
Spartanburg	$28,470	
Union	$628,830	
York	$9,140	$704,680

TABLE NO. 19 - LIGHT, HEAT AND POWER COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
MPX COMPANY		
Berkeley	$27,460	
Calhoun	$47,000	
Charleston	$85,470	
Dorchester	$174,580	
Lexington	$78,170	
Orangeburg	$118,290	
Richland	$17,320	$548,290
NORTH CAROLINA ELECTRIC MEMBERSHIP CORPORATION		
York	$68,259,350	$68,259,350
NORTH CAROLINA MUNICIPAL POWER AGENCY #1*		
York	$88,706,690	$88,706,690
PEOPLES NATURAL GAS CO. OF SC		
Darlington	$130,630	
Florence	$363,130	
Sumter	$340,020	$833,780
PIEDMONT MUNICIPAL POWER AGENCY		
Greenville	$5,540	
York	$30,462,460	$30,468,000
PIEDMONT NATURAL GAS COMPANY		
Anderson	$1,297,270	
Greenville	$3,330,360	
Spartanburg	$1,689,720	$6,317,350
SALUDA RIVER ELECTRIC CORP., INC.		
Laurens	$5,710	
York	$23,796,420	$23,802,130
SOUTH CAROLINA ELECTRIC & GAS CO.		
Abbeville	$319,240	
Aiken	$11,900,920	
Allendale	$744,270	
Bamberg	$777,420	
Barnwell	$1,221,230	
Beaufort	$3,790,090	
Berkeley	$2,368,610	
Calhoun	$625,600	
Charleston	$15,990,610	
Chester	$18,090	
Chesterfield	$142,170	
Colleton	$9,015,990	

TABLE NO. 19 - LIGHT, HEAT AND POWER COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Darlington	150	
Dillon	$109,270	
Dorchester	$3,226,060	
Edgefield	$1,212,310	
Fairfield	$63,467,660	
Florence	$118,680	
Georgetown	$305,500	
Greenwood	$16,650	
Hampton	$1,496,830	
Horry	$296,290	
Jasper	$1,061,460	
Kershaw	$302,610	
Lee	$32,930	
Lexington	$15,658,320	
McCormick	$347,050	
Marion	$166,850	
Newberry	$1,506,070	
Orangeburg	$2,070,310	
Richland	$24,494,750	
Saluda	$1,050,530	
Sumter	$160	
Union	$441,080	
Williamsburg	$34,940	$164,330,700
SOUTH CAROLINA GENERATING COMPANY, INC.		
Berkeley	$13,069,000	$13,069,000
UNITED CITIES GAS COMPANY		
Cherokee	$435,500	$435,500
STATE TOTAL		$585,496,040

*1987 figures. Company under Appeal for Tax Year 1988.

TABLE NO. 20 - LOCAL TELEPHONE COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
ALLTEL SOUTH CAROLINA		
(FORMERLY SC TELEPHONE CO.)		
Kershaw	$35,050	
Lancaster	$208,780	
Lexington	$911,680	
Spartanburg	$740,660	$1,896,170
BLUFFTON TELEPHONE & APPLIANCE CO.		
Beaufort	$427,600	$427,600
CHESNEE TELEPHONE CO., INC.		
Cherokee	$51,380	
Spartanburg	$249,070	$300,450
CHESTER TELEPHONE COMPANY		
Chester	$730,220	
Fairfield	$19,030	
Lancaster	$300	
Union	$3,650	$753,200
COLUMBIA CELLULAR TELEPHONE COMPANY		
Lexington	$17,200	
Richland	$249,850	$267,050
CONTINENTAL TELEPHONE SERVICE CORP.		
Aiken	$110,810	
Calhoun	$110	
Greenville	$995,240	
Laurens	$900	
Orangeburg	$229,980	$1,337,040
FARMERS TELEPHONE COOPERATIVE		
Clarendon	$78,480	
Florence	$91,880	
Lee	$56,590	
Sumter	$253,360	
Williamsburg	$92,880	$573,190
FORT MILL TELEPHONE COMPANY		
Lancaster	$21,800	
York	$741,060	$762,860

TABLE NO. 20 - LOCAL TELEPHONE COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
GENERAL TELEPHONE CO. OF THE SOUTH INC.		
Abbeville	$415,810	
Allendale	$148,650	
Bamberg	$419,380	
Beaufort	$14,620	
Charleston	$517,850	
Clarendon	$267,720	
Colleton	$361,790	
Darlington	$200,010	
Fairfield	$901,610	
Florence	$1,200,400	
Georgetown	$3,013,310	
Hampton	$157,660	
Horry	$7,480,160	
Laurens	$481,580	
Lee	$176,580	
McCormick	$122,790	
Spartanburg	$351,730	
Sumter	$2,423,430	
Williamsburg	$699,000	$19,354,080
HARGRAY TELEPHONE COMPANY		
Beaufort	$3,094,170	
Jasper	$195,570	$3,289,740
HEATH SPRINGS TELEPHONE COMPANY		
Kershaw	$8,760	
Lancaster	$32,650	$41,410
HOME TELEPHONE COMPANY		
Berkeley	$549,550	
Dorchester	$55,320	$604,870
HORRY TELEPHONE COOPERATIVE, INC.		
Horry	$786,390	$786,390
LANCASTER TELEPHONE COMPANY		
Chester	$43,780	
Lancaster	$985,270	$1,029,050
LIGHTNET		
Aiken	$27,480	

TABLE NO. 20 - LOCAL TELEPHONE COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Allendale	$134,740	
Bamberg	$14,100	
Barnwell	$16,500	
Chesterfield	$29,180	
Hampton	$16,630	
Jasper	$2,960	
Kershaw	$29,990	
Lexington	$16,880	
Marlboro	$7,510	
Orangeburg	$15,220	
Richland	$78,410	$389,600
LOCKHART TELEPHONE		
Chester	$4,410	
Union	$27,750	
York	$670	$32,830
MCI TELECOMMUNICATIONS CORP.		
Aiken	$183,260	
Allendale	$463,010	
Anderson	$137,140	
Bamberg	$118,910	
Charleston	$360,960	
Cherokee	$135,050	
Dillon	$149,090	
Florence	$307,920	
Greenville	$280,570	
Hampton	$119,680	
Lexington	$101,150	
Oconee	$142,300	
Orangeburg	$114,380	
Richlang	$358,990	
Spartanburg	$273,290	
Sumter	$151,170	
Union	$135,830	
York	$137,870	$3,670,570
McCLELLANVILLE TELEPHONE COMPANY		
Charleston	$108,200	$108,200
NORWAY TELEPHONE COMPANY		
Orangeburg	$28,910	$28,910

TABLE NO. 20 - LOCAL TELEPHONE COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
PALMETTONET, INC.		
Florence	$38,050	
Horry	$310	
Marion	$39,040	
Richland	$41,910	
York	$1,470	$120,780
PALMETTO RURAL TELEPHONE CO-OP.		
Colleton	$194,460	$194,460
PIEDMONT RURAL TELEPHONE COOP., INC.		
Laurens	$216,900	$216,900
POND BRANCH TELEPHONE COMPANY		
Aiken	$74,360	
Lexington	$389,460	
Orangeburg	$9,830	$473,650
RIDGE TELEPHONE COMPANY		
Aiken	$42,320	
Edgefield	$2,400	
Saluda	$106,000	$150,720
RIDGEWAY TELEPHONE SYSTEM		
Fairfield	$76,840	
Richland	$160	$77,000
ROCK HILL TELEPHONE COMPANY		
Chester	$1,640	
Lancaster	$19,480	
York	$3,007,700	$3,028,820
SANDHILL TELEPHONE COOPERATIVE		
Chesterfield	$367,920	
Kershaw	$33,580	$401,500
SOUTHERN NET SERVICES, INC.		
Abbeville	$46,380	
Anderson	$328,310	
Barnwell	$50	
Beaufort	$4,270	
Berkeley	$28,740	
Calhoun	$86,200	
Cherokee	$55,140	
Charleston	$124,690	
Dorchester	$67,130	
Florence	$8,920	

TABLE NO. 20 - LOCAL TELEPHONE COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Greenville	$1,046,790	
Horry	$17,030	
Laurens	$2,370	
Lexington	$79,610	
Newberry	$136,340	
Orangeburg	$80,200	
Pickens	$41,350	
Richland	$635,750	
Spartanburg	$234,260	
York	$52,470	$3,076,000
ST. MATTHEWS TELEPHONE CO., INC.		
Calhoun	$269,400	$269,400
ST. STEPHEN TELEPHONE COMPANY		
Berkeley	$198,370	$198,370
U. S. SPRINT COMMUNICATIONS		
Aiken	$249,450	
Allendale	$1,808,270	
Bamberg	$164,850	
Barnwell	$138,610	
Charleston	$1,920	
Chester	$9,000	
Chesterfield	$298,200	
Dorchester	$10	
Greenville	$11,250	
Hampton	$180,440	
Jasper	$32,150	
Kershaw	$313,410	
Lexington	$204,670	
Marlboro	$87,790	
Orangeburg	$177,960	
Richland	$183,380	
Spartanburg	$640	$3,862,000
UNITED STATES TRANSMISSION SYSTEMS, INC.		
Anderson	$19,250	
Cherokee	$19,320	
Greenville	$18,100	
Laurens	$15,860	
Spartanburg	$71,000	$143,530
UNITED TELEPHONE CO. OF THE CAROLINAS		
Abbeville	$12,740	

TABLE NO. 20 - LOCAL TELEPHONE COMPANIES
1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Allendale	$970	
Beaufort	$1,556,700	
Berkeley	$220	
Greenwood	$2,090,480	
Hampton	$465,050	
Jasper	$194,480	
Laurens	$30,990	
McCormick	$2,260	
Newberry	$3,480	
Orangeburg	$381,300	
Saluda	$187,210	$4,925,880
WEST CAROLINA RURAL TELEPHONE COOP., INC.		
Abbeville	$58,560	
Anderson	$66,840	
McCormick	$11,940	$137,340
WILLISTON TELEPHONE COMPANY		
Aiken	$6,650	
Barnwell	$163,570	
Orangeburg	$133,810	$304,030
STATE TOTAL		$53,233,590

TABLE NO. 21 - MAJOR COMMUNICATIONS COMPANIES
1988 PROPERTY TAX ASSESSMENTS

COUNTY	ATLANTIC TELEPHONE AND TELEGRAPH	SOUTHERN BELL TELEPHONE	WESTERN UNION TELEGRAPH CO.
Abbeville	$258,940	$52,710	$0
Aiken	$18,020	$5,520,740	$3,320
Allendale	$141,230	$339,590	$140
Anderson	$50,800	$6,296,440	$2,880
Bamberg	$63,400	$648,440	$660
Barnwell	$90,500	$934,630	$210
Beaufort	$420	$26,980	$3,780
Berkeley	$25,670	$1,430,590	$1,040
Calhoun	$0	$127,390	$20
Charleston	$880,530	$15,963,190	$12,470
Cherokee	$78,410	$1,595,970	$490
Chester	$192,950	$0	$360
Chesterfield	$74,720	$550,180	$440
Clarendon	$0	$0	$480
Colleton	$170,340	$187,350	$530
Darlington	$127,740	$2,598,860	$850
Dillon	$473,220	$1,048,570	$170
Dorchester	$82,120	$3,533,260	$670
Edgefield	$33,310	$777,930	$140
Fairfield	$249,310	$68,070	$0
Florence	$728,210	$5,031,160	$9,690
Georgetown	$0	$0	$700
Greenville	$1,478,880	$17,345,780	$40,200
Greenwood	$58,120	$0	$2,460
Hampton	$40,810	$0	$270
Horry	$171,960	$460	$5,410
Jasper	$0	$10,340	$0
Kershaw	$170,620	$1,988,820	$410
Lancaster	$135,790	$500	$580
Laurens	$676,860	$856,840	$20
Lee	$54,120	$27,010	$230
Lexington	$95,200	$5,341,390	$1,460
McCormick	$82,570	$410	$0
Marion	$73,700	$1,371,360	$620
Marlboro	$0	$938,040	$880
Newberry	$212,500	$1,475,080	$100
Oconee	$0	$2,687,670	$250
Orangeburg	$15,780	$2,885,770	$2,760
Pickens	$5,150	$3,840,560	$860
Richland	$3,093,340	$18,585,670	$54,200
Saluda	$0	$196,400	$0
Spartanburg	$57,370	$9,189,190	$8,350
Sumter	$205,320	$43,310	$5,730
Union	$293,620	$1,128,870	$260
Williamsburg	$37,720	$350	$200
York	$293,430	$1,654,130	$4,160
STATE TOTAL	$10,992,700	$116,300,000	$168,450

TABLE NO. 22 - MANUFACTURING PROPERTY
1988 PROPERTY TAX ASSESSMENTS

COUNTY	NUMBER OF ACCOUNTS	TOTAL ASSESSED VALUE
ABBEVILLE	74	$8,324,180
AIKEN	138	$39,126,450
ALLENDALE	26	$5,330,180
ANDERSON	334	$56,199,320
BAMBERG	33	$2,014,910
BARNWELL	35	$6,636,870
BEAUFORT	49	$2,747,950
BERKELEY	76	$48,926,260
CALHOUN	20	$24,998,540
CHARLESTON	148	$43,503,100
CHEROKEE	98	$30,345,250
CHESTER	63	$3,278,880
CHESTERFIELD	101	$21,622,820
CLARENDON	42	$2,264,070
COLLETON	50	$4,733,660
DARLINGTON	81	$31,815,190
DILLON	46	$6,906,780
DORCHESTER	69	$8,661,480
EDGEFIELD	41	$3,832,910
FAIRFIELD	37	$2,566,430
FLORENCE	192	$36,137,660
GEORGETOWN	86	$54,800,560
GREENVILLE	754	$92,183,220
GREENWOOD	139	$27,383,370
HAMPTON	42	$5,696,260
HORRY	133	$9,474,640
JASPER	12	$497,170
KERSHAW	78	$25,450,800
LANCASTER	101	$19,470,190
LAURENS	126	$13,145,230
LEE	19	$2,191,130
LEXINGTON	265	$44,677,110
MCCORMICK	24	$1,504,910
MARION	48	$9,818,900
MARLBORO	43	$6,961,110
NEWBERRY	74	$9,384,360
OCONEE	154	$21,409,500
ORANGEBURG	132	$18,006,960
PICKENS	151	$25,711,980
RICHLAND	285	$61,486,380
SALUDA	24	$1,458,600
SPARTANBURG	527	$76,458,460
SUMTER	104	$20,158,290
UNION	87	$16,308,660
WILLIAMSBURG	51	$9,691,570
YORK	280	$72,070,390
	5,492	$1,035,372,640

TABLE NO. 23 - PIPELINE COMPANIES 1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
C & T PIPELINE, INC.		
Chester	$3,390	
Kershaw	$6,780	
Lancaster	$8,020	
York	$6,280	$24,470
CAROTANE, INC.		
Abbeville	$7,960	
Aiken	70	
Chesterfield	$2,390	
Dillon	$2,800	
Florence	$2,340	
Greenwood	$320	
Horry	$4,920	
Kershaw	$10,450	
McCormick	$280	
Marion	$2,910	
Richland	$7,190	$41,630
CAROLINA-TRANSCO PROPANE COMPANY		
York	$1,250,260	$1,250,260
CARO-TRAN COMPANY		
Chester	$49,270	
Kershaw	$71,730	
Lancaster	$116,760	
York	$91,360	$329,120
COLONIAL PIPELINE COMPANY		
Abbeville	$281,510	
Aiken	$21,240	
Anderson	$2,131,090	
Cherokee	$1,704,680	
Edgefield	$85,320	
Greenville	$988,270	
Greenwood	$73,250	
Laurens	$137,140	
McCormick	$195,280	
Spartanburg	$1,730,360	
York	$26,840	$7,374,980
DIXIE PIPELINE		
Aiken	$70,000	
Chesterfield	$142,770	
Edgefield	$70,990	
Kershaw	$107,020	
Lexington	$150,430	
McCormick	$6,930	
Marlboro	$12,910	

TABLE NO. 23 - PIPELINE COMPANIES 1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Richland	$38,950	$600,000
PLANTATION PIPELINE COMPANY		
Anderson	$430,230	
Cherokee	$286,290	
Greenville	$217,130	
Laurens	$7,430	
Spartanburg	$471,710	$1,412,790
SOUTH CAROLINA PIPELINE CORPORATION		
Abbeville	$55,600	
Aiken	$1,575,890	
Allendale	$38,020	
Anderson	$14,040	
Bamberg	$8,270	
Barnwell	$80,590	
Beaufort	$70,520	
Berkeley	$1,747,020	
Calhoun	$8,820	
Charleston	$104,120	
Cherokee	$30,150	
Chester	$135,740	
Chesterfield	$164,530	
Colleton	$35,840	
Darlington	$178,570	
Dillon	$85,330	
Dorchester	$451,670	
Edgefield	$38,740	
Fairfield	$16,100	
Florence	$144,070	
Georgetown	$100,860	
Greenwood	$37,170	
Hampton	$90,750	
Horry	$67,090	
Jasper	$1,290	
Kershaw	$611,780	
Lancaster	$64,490	
Lee	$98,080	
Lexington	$534,920	
Marion	$109,180	
Marlboro	$79,250	
Newberry	$109,920	
Orangeburg	$489,950	
Richland	$545,160	
Saluda	$105,350	
Spartanburg	$52,290	
Sumter	$57,250	
Union	$106,200	
Williamsburg	$23,230	
York	$124,960	$8,392,800

TABLE NO. 23 - PIPELINE COMPANIES 1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
SOUTHERN NATURAL GAS COMPANY		
Aiken	$281,350	
Jasper	$680,650	$962,000
TRANSCONTINENTAL GAS PIPELINE CORP.		
Anderson	$795,670	
Cherokee	$513,810	
Greenville	$510,640	
Laurens	$61,150	
Spartanburg	$1,096,980	$2,978,250
STATE TOTALS		$23,366,300

TABLE NO. 24 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE CSX TRANSPORTATION (FORMERLY SEABOARD SYSTEM) IN SOUTH CAROLINA FOR TAX YEAR 1988

COUNTY	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Abbeville	33.51	$462,980
Aiken	18.55	$147,660
Allendale	40.75	$394,630
Anderson	25.86	$369,550
Bamberg	29.92	$411,660
Barnwell	39.77	$512,150
Beaufort	0.41	$6,660
Berkeley	78.98	$945,470
Calhoun	18.62	$207,390
Charleston	50.26	$722,140
Cherokee	2.50	$36,980
Chester	29.26	$395,840
Chesterfield	55.39	$561,870
Clarendon	25.64	$313,970
Colleton	22.47	$365,800
Darlington	32.38	$147,110
Dillon	39.71	$525,030
Dorchester	1.16	$2,450
Florence	68.91	$1,267,580
Georgetown	30.61	$167,230
Greenville	47.63	$731,620
Greenwood	54.98	$687,140
Hampton	54.73	$571,160
Horry	0.00	$0
Jasper	49.99	$697,890
Kershaw	36.20	$465,820
Lancaster	7.44	$99,750
Laurens	94.61	$1,037,370
Lee	18.54	$237,670
Lexington	35.81	$466,560
McCormick	31.42	$307,550
Marion	36.39	$383,530
Marlboro	26.31	$260,630
Newberry	37.05	$421,500
Orangeburg	71.95	$662,820
Richland	61.39	$1,078,840
Spartanburg	60.64	$875,820
Sumter	52.83	$960,370
Union	13.99	$186,240
Williamsburg	61.00	$754,030
York	7.51	$101,260
TOTAL	1,505.07	$18,951,720

TABLE NO. 25 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE NORFOLK SOUTHERN SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1988

SOUTHERN RAILWAY SYSTEM	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Aiken	65.98	$641,830
Anderson	24.54	$241,500
Bamberg	20.03	$187,160
Barnwell	24.52	$233,540
Calhoun	15.15	$212,340
Charleston	13.99	$234,960
Cherokee	34.35	$494,490
Chester	21.76	$310,960
Dorchester	34.92	$491,510
Edgefield	20.90	$220,870
Fairfield	61.09	$765,790
Greenville	29.76	$517,640
Greenwood	12.13	$121,600
Kershaw	5.12	$23,930
Lancaster	32.14	$150,150
Lexington	57.11	$700,150
Newberry	42.71	$400,300
Oconee	45.11	$683,170
Orangeburg	41.92	$543,620
Pickens	26.72	$503,770
Richland	70.02	$1,047,350
Saluda	14.40	$208,670
Spartanburg	64.38	$1,592,160
Sumter	20.75	$97,550
Union	35.39	$336,740
York	53.82	$495,020
TOTAL NORFOLK SOUTHERN	888.71	$11,456,770

TABLE NO. 26 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR TAX YEAR 1988

LOCAL RAILROADS	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Colleton County Railroad	28.79	$97,740
Greenville & Northern	11.32	$91,880
Hampton & Branchville	16.65	$57,940
Lancaster & Chester	28.60	$359,840
North Charleston Terminal	2.29	$48,280
Pickens Railroad	9.30	$22,990
TOTAL LOCAL RAILROADS	68.16	$678,670

TABLE NO. 27 - WATER COMPANIES 1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AUGUSTA FIELDS UTILITY SYSTEM, INC.		
Greenwood	$1,160	$1,160
B & B WATER WORKS		
Spartanburg	$10,580	$10,580
CAROLINA WATER SERVICE, INC.		
Anderson	$3,710	
Dorchester	$1,550	
Lancaster	$6,260	
Lexington	$56,010	
Sumter	$4,280	
Williamsburg	$820	
York	$31,920	$104,550
CLEMMONS TRAILER PARK WATER CO.		
Berkeley	$1,460	$1,460
CROWNDALE WATER SYSTEM INC.		
Sumter	$5,260	$5,260
E & R PARTNERSHIP		
Clarendon	$1,230	$1,230
EAGLE POINT WATER COMPANY		
Clarendon	$1,900	$1,900
ELGIN ESTATES		
Lexington	$50	$50
FAIRFOREST WATER SYSTEM		
Greenwood	$370	$370
H2O WATER CO. (FORMERLY PORTER WATER)		
Greenville	$640	$640
H & H ENTERPRISES, INC.		
York	$1,450	$1,450
HARBOR ISLAND		
Beaufort	$2,430	$2,430
HARE WATER WORKS		
Berkeley	$12,500	$12,500
HEATER UTILITIES, INC.*		
Fairfield	$2,520	
Lexington	$53,600	
Richland	$22,390	
Saluda	$660	
Sumter	$3,960	$83,130
HILTON HEAD PLANTATION UTILITIES INC.		
Beaufort	$74,870	$74,870

TABLE NO. 27 - WATER COMPANIES 1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
HYDE PARK WATER-WORKS		
Greenwood	$250	$250
ISLE OF PALMS WATER COMPANY		
Charleston	$91,760	$91,760
KIAWAH ISLAND UTILITY, INC.		
Charleston	$375,260	$375,260
LAKE MOUNTRIE WATER COMPANY		
Berkeley	$1,420	$1,420
LAKE MURRAY UTILITIES, INC.		
Lexington	$1,440	$1,440
LAKE VUE WATER WORKS		
Clarendon	$230	$230
LAKEWOOD COMMUNITY WATER PLANT, INC.		
Lexington	$630	$630
OAK GROVE ESTATES UTILITIES, INC.		
Lexington	$4,500	$4,500
PINEY GROVE UTILITIES INC. (FORMERLY GENERAL UTILITIES)		
Lexington	$8,380	$8,380
PLANTATION UTILITIES INC. (FORMERLY WEXFORD UTILITY)		
Beaufort	$13,720	$13,720
RIVER PINES WATER SYSTEMS, INC.		
York	$32,180	$32,180
ROCKY WELL CORP.		
Lexington	$1,540	$1,540
SANTEE COOPER RESOURT, INC.		
Orangeburg	$5,150	$5,150
SOUTHLAND UTILITIES, INC.		
Lexington	$9,210	$9,210
STEPHENSON INVESTMENT COMPANY, INC.		
Lexington	$2,750	$2,750
TCU, INCORPORATED		
York	$20,950	$20,950
TOWN & COUNTRY		
Greenwood	$80	$80
UNITED UTILITIES, INC.		
Anderson	$1,660	
Greenville	$4,900	
Laurens	$410	

TABLE NO. 27 - WATER COMPANIES 1988 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Spartanburg	$1,220	$8,190
WESTOVER WATER COMPANY Greenwood	$1,230	$1,230
WESTSIDE WATER COMPANY, INC. Sumter	$1,130	$1,130
WESTGATE WATER Greenwood	$160	$160
WILD DUNES UTILITIES INC. Charleston	$135,410	$135,410
STATE TOTAL		$1,017,150

*1987 figures. Company under Appeal for Tax Year 1988.

TABLE NO. 28 - SALES AND USE TAX ACCOUNTS
1987-1988

Sales Tax Accounts:	
Total Active Accounts on July 1, 1987	78,690
Add New Accounts	19,083
Total	97,773
Less Closed Accounts	15,361
TOTAL SALES TAX ACCOUNTS ON JUNE 30, 1988	82,412
Use Tax Accounts:	
Total Active Accounts on July 1, 1987	11,899
Add New Accounts	931
Total	12,830
Less Closed Accounts	1,138
TOTAL USE TAX ACCOUNTS ON JUNE 30, 1988	11,692

TABLE NO. 29 - ANALYSIS OF SALES AND USE TAX RETURNS
FISCAL YEAR 1987-1988

TAX LIABILITY		NUMBER OF RETURNS	PERCENT OF TOTAL	AMOUNT OF TAX	PERCENT OF TOTAL
	$0	200,301	20.375%	$847,718.50 *	0.070%
UNDER	$1	3,022	0.307%	$6,500.74	0.001%
UNDER	$10	47,605	4.842%	$299,333.42	0.025%
UNDER	$20	38,252	3.891%	$638,933.34	0.053%
UNDER	$30	28,166	2.865%	$760,678.65	0.063%
UNDER	$40	23,031	2.343%	$847,977.39	0.070%
UNDER	$50	20,167	2.051%	$947,361.55	0.079%
UNDER	$75	39,091	3.976%	$2,510,015.84	0.209%
UNDER	$100	30,514	3.104%	$2,731,615.84	0.227%
UNDER	$500	233,308	23.732%	$61,599,890.22	5.121%
UNDER	$1,000	116,957	11.897%	$84,534,976.65	7.028%
UNDER	$1,500	58,255	5.926%	$71,598,753.22	5.952%
UNDER	$2,000	34,725	3.532%	$60,214,849.34	5.006%
UNDER	$2,500	21,870	2.225%	$48,797,231.07	4.057%
UNDER	$5,000	41,070	4.178%	$141,841,650.80	11.792%
UNDER	$10,000	22,186	2.257%	$155,821,508.10	12.954%
UNDER	$20,000	17,025	1.732%	$237,904,286.04	19.778%
UNDER	$30,000	4,420	0.450%	$106,126,529.50	8.823%
UNDER	$40,000	1,422	0.145%	$48,386,643.44	4.023%
UNDER	$50,000	605	0.062%	$26,920,691.50	2.238%
UNDER	$60,000	307	0.031%	$16,567,784.72	1.377%
UNDER	$70,000	156	0.016%	$10,061,051.72	0.836%
UNDER	$80,000	109	0.011%	$8,137,093.79	0.676%
UNDER	$90,000	79	0.008%	$6,702,109.56	0.557%
UNDER	$100,000	39	0.004%	$3,823,238.46	0.318%
UNDER	$200,000	273	0.028%	$37,238,403.40	3.096%
UNDER	$300,000	36	0.004%	$8,632,375.41	0.718%
OVER	$300,000	96	0.010%	$58,355,184.88	4.851%
TOTAL		983,087	100.000%	$1,202,854,387.09 **	100.000%

* Penalties only.

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

ABBEVILLE	$40,205,303.71	
CALHOUN FALLS	$5,437,804.04	
DONALDS	$319,120.00	
DUE WEST	$2,870,528.87	
HONEA PATH*	***	
LOWNDESVILLE	***	
WARE SHOALS*	***	
ABBEVILLE COUNTY		$98,872,557.62
AIKEN	$250,697,343.66	
BURNETTOWN	***	
JACKSON	$4,455,178.27	
MONETTTA*	$1,369,559.51	
NEW ELLENTON	$7,847,474.85	
NORTH AUGUSTA	$93,437,421.84	
PERRY	***	
SALLEY	$1,451,195.00	
WAGENER	$9,235,132.36	
WINDSOR	***	
AIKEN COUNTY		$869,548,910.60
ALLENDALE	$54,192,875.43	
FAIRFAX*	$7,418,509.68	
SYCAMORE	$1,559,385.52	
ULMERS	***	
ALLENDALE COUNTY		$75,868,337.40
ANDERSON	$460,917,534.93	
BELTON	$86,022,636.90	
CLEMSON*	$0.00	
HONEA PATH*	$33,049,961.37	
IVA	$5,709,565.84	
PELZER	$26,117,457.71	
PENDLETON	$21,465,964.15	
STARR	***	
WEST PELZER	$1,729,992.62	
WILLIAMSTON	$11,236,800.65	
ANDERSON COUNTY		$1,462,134,233.60
BAMBERG	$31,173,422.20	
DENMARK	$21,485,487.17	

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

EHRHARDT	$7,651,547.73	
GOVAN	***	
OLAR	$577,779.29	
BAMBERG COUNTY		$99,864,154.83
BARNWELL	$50,921,945.67	
BLACKVILLE	$3,481,981.10	
ELKO	$1,211,544.00	
HILDA	$972,977.00	
KLINE	***	
SNELLING	***	
WILLISTON	$26,721,162.91	
BARNWELL COUNTY		$107,959,629.24
BEAUFORT	$130,484,251.33	
BLUFFTON	$7,481,188.08	
HILTON HEAD ISLAND	$452,028,486.17	
PORT ROYAL	$18,644,996.92	
YEMASSEE*	$0.00	
BEAUFORT COUNTY		$942,145,211.96
BONNEAU	$2,472,404.24	
GOOSE CREEK	$94,389,354.91	
HANAHAN	$33,193,021.65	
JAMESTOWN	$664,821.11	
MONCKS CORNER	$548,877,408.49	
ST. STEPHENS	$17,548,761.80	
BERKELEY COUNTY		$1,028,780,032.80
CAMERON	$14,316,622.80	
ST. MATTHEWS	$28,787,748.15	
CALHOUN COUNTY		$61,944,130.71
CHARLESTON	$1,870,965,584.37	
FOLLY BEACH	$6,155,753.84	
HOLLYWOOD	$13,753,276.77	
ISLE OF PALMS	$29,933,393.85	
LINCOLNVILLE	***	
MCCLELLANVILLE	$8,043,961.11	

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

MEGGETT	$686,345.00	
MT. PLEASANT	$140,459,183.02	
NORTH CHARLESTON	$1,180,037,843.59	
RAVENEL	$8,364,970.00	
SEABROOK ISLAND	$0.00	
SULLIVAN'S ISLAND	$1,457,158.00	
SUMMERVILLE*	***	
CHARLESTON COUNTY		$4,812,876,283.89
BLACKSBURG	$9,453,825.99	
GAFFNEY	$112,456,896.05	
CHEROKEE COUNTY		$301,012,746.70
CHESTER	$38,020,761.99	
FT. LAWN	$2,228,622.69	
GREAT FALLS	$14,195,080.64	
LOWRYS	***	
RICHBURG	***	
CHESTER COUNTY		$158,471,143.18
CHERAW	$80,019,313.29	
CHESTERFIELD	$18,215,423.72	
JEFFERSON	$6,582,747.06	
MCBEE	$3,230,611.51	
MT. CROGHAN	***	
PAGELAND	$35,715,319.32	
PATRICK	$4,960,917.38	
RUBY	$357,408.00	
CHESTERFIELD COUNTY		$214,577,463.00
MANNING	$64,474,430.20	
PAXVILLE	$790,213.05	
SUMMERTON	$8,780,227.22	
TURBEVILLE	$13,761,583.45	
CLARENDON COUNTY		$188,602,404.36
COTTAGEVILLE	$1,999,920.32	
EDISTO BEACH	$7,032,308.31	
LODGE	***	

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

SMOAKS	$524,823.00	
WALTERBORO	$106,478,885.92	
WILLIAMS	***	
COLLETON COUNTY		$263,558,607.78
DARLINGTON	$97,254,133.30	
HARTSVILLE	$125,420,767.62	
LAMAR	$9,929,056.43	
SOCIETY HILL	$4,626,760.00	
DARLINGTON COUNTY		$513,122,184.37
DILLON	$87,755,218.06	
LAKE VIEW	$9,447,386.55	
LATTA	$16,179,423.37	
DILLON COUNTY		$206,920,560.67
HARLEYVILLE	$7,426,215.56	
REEVESVILLE	$2,315,234.00	
RIDGEVILLE	$1,700,506.76	
ST. GEORGE	$36,316,825.46	
SUMMERVILLE*	$170,624,621.52	
DORCHESTER COUNTY		$513,874,793.47
EDGEFIELD	$13,386,661.09	
JOHNSTON	$32,961,802.73	
TRENTON	$108,196.00	
EDGEFIELD COUNTY		$139,392,975.71
RIDGEWAY	$3,135,460.00	
WINNSBORO	$33,829,232.50	
FAIRFIELD COUNTY		$95,468,919.88
COWARD	$2,172,571.64	
FLORENCE	$718,288,156.91	
JOHNSONVILLE	$19,639,283.58	
LAKE CITY	$68,009,629.95	
OLANTA	$7,190,109.83	

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

PAMPLICO	$17,327,863.40	
QUINBY	$3,579,442.50	
SCRANTON	$2,134,911.00	
TIMMONSVILLE	$23,248,547.93	
FLORENCE COUNTY		$1,592,559,035.64
ANDREWS*	$94,506,278.89	
GEORGETOWN	$161,574,769.71	
PAWLEYS ISLAND	$4,790,561.13	
GEORGETOWN COUNTY		$443,277,163.43
CITY VIEW	$64,181,245.70	
FOUNTAIN INN*	$18,988,922.09	
GREENVILLE	$1,632,323,977.05	
GREER*	$244,125,768.27	
MAULDIN	$124,497,530.44	
SIMPSONVILLE	$59,368,186.76	
TRAVELERS REST	$31,147,088.42	
WOODSIDE	$0.00	
GREENVILLE COUNTY		$4,371,567,164.85
GREENWOOD	$284,486,303.90	
HODGES	$932,897.04	
NINETY SIX	$7,373,947.19	
TROY	***	
WARE SHOALS*	$6,811,891.27	
GREENWOOD COUNTY		$537,436,513.15
BRUNSON	$752,731.29	
ESTILL	$30,393,739.20	
FAIRFAX*	$0.00	
FURMAN	$3,617,523.00	
GIFFORD	***	
HAMPTON	$47,515,413.86	
LURAY	***	
SCOTIA	***	
VARNVILLE	$5,737,455.82	
YEMASSEE*	$1,107,637.00	
HAMPTON COUNTY		$144,545,005.21

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

ATLANTIC BEACH	$1,120,714.65	
AYNOR	$8,150,730.72	
BRIARCLIFFE ACRES	***	
CONWAY	$153,053,301.60	
LORIS	$60,121,054.27	
MYRTLE BEACH	$583,630,877.57	
NORTH MYRTLE BEACH	$152,764,499.10	
SURFSIDE BEACH	$61,307,236.27	
HORRY COUNTY		$2,134,890,951.70
HARDEEVILLE	$31,691,171.86	
RIDGELAND	$67,542,770.46	
JASPER COUNTY		$147,294,594.88
BETHUNE	$4,735,719.81	
CAMDEN	$124,482,882.26	
ELGIN	$7,038,355.82	
KERSHAW COUNTY		$582,710,141.24
HEATH SPRINGS	$1,680,576.00	
KERSHAW	$20,190,134.88	
LANCASTER	$136,645,985.32	
LANCASTER COUNTY		$350,516,285.82
CLINTON	$82,167,233.24	
CROSS HILL	$268,318.00	
FOUNTAIN INN*	***	
GRAY COURT	$2,743,998.02	
LAURENS	$104,802,472.38	
WARE SHOALS*	***	
WATERLOO	***	
LAURENS COUNTY		$317,760,826.62
BISHOPVILLE	$37,414,823.52	
LYNCHBURG	$3,571,286.75	
LEE COUNTY		$78,954,937.26

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

BATESBURG*	$61,197,273.76	
CAYCE	$171,484,502.03	
CHAPIN	$97,493,593.52	
GASTON	$1,128,222.20	
GILBERT	$4,542,265.00	
IRMO*	$16,268,974.50	
LEESVILLE	$14,017,119.32	
LEXINGTON	$115,003,924.59	
PELION	$5,753,978.00	
PINE RIDGE	$1,482,731.40	
SOUTH CONGAREE	$4,175,557.62	
SPRINGDALE	$7,615,905.87	
SUMMIT	***	
SWANSEA	$8,062,668.31	
WEST COLUMBIA	$223,795,870.51	
LEXINGTON COUNTY		$1,744,620,582.79
MCCORMICK	$11,052,281.17	
MOUNT CARMEL	$0.00	
PARKSVILLE	***	
PLUM BRANCH	***	
MCCORMICK COUNTY		$37,542,939.20
MARION	$73,052,392.18	
MULLINS	$47,354,003.54	
NICHOLS	$11,634,531.76	
SELLERS	$364,430.00	
MARION COUNTY		$216,837,514.16
BENNETTSVILLE	$58,366,298.19	
BLENHEIM	$389,686.00	
CLIO	$1,987,238.29	
MCCOLL	$5,604,765.13	
TATUM	$1,095,122.00	
MARLBORO COUNTY		$136,816,338.49
CHAPPELLS	***	
LITTLE MOUNTAIN	$2,565,147.31	
NEWBERRY	$118,305,282.47	
PEAK	***	

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

POMARIA	$639,093.96	
PROSPERITY	$8,270,457.00	
SILVERSTREET	***	
WHITMIRE	$4,981,241.70	
NEWBERRY COUNTY		$335,199,562.61
SALEM	$816,847.20	
SENECA	$106,197,594.10	
WALHALLA	$20,308,295.55	
WESTMINSTER	$25,777,696.48	
WEST UNION	$5,612,624.49	
OCONEE COUNTY		$340,578,812.57
BOWMAN	$3,457,882.28	
BRANCHVILLE	$2,940,141.00	
COPE	$77,838.00	
CORDOVA	$234,768.00	
ELLOREE	$10,884,728.98	
EUTAWVILLE	$3,352,957.25	
HOLLY HILL	$20,389,953.15	
LIVINGSTON	***	
NEESES	$849,735.78	
NORTH	$15,487,694.77	
NORWAY	$3,966,908.76	
ORANGEBURG	$361,885,060.24	
ROWESVILLE	$809,296.66	
SANTEE	$13,764,218.63	
SPRINGFIELD	$3,110,175.47	
VANCE	$2,045,257.19	
WOODFORD	***	
ORANGEBURG COUNTY		$879,118,182.71
CENTRAL	$4,090,838.41	
CLEMSON*	$73,806,431.24	
EASLEY	$222,757,821.43	
LIBERTY	$16,812,942.36	
NORRIS	$1,217,348.76	
PICKENS	$65,699,388.94	
SIX MILE	$3,103,766.76	
PICKENS COUNTY		$555,159,287.95

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

ARCADIA LAKES	$561,688.00	
BLYTHEWOOD	$2,230,791.24	
COLUMBIA	$1,740,696,171.63	
EASTOVER	$1,602,406.75	
FOREST ACRES	$79,744,635.26	
IRMO*	$2,606,024.00	
RICHLAND COUNTY		$5,024,323,311.43
BATESBURG*	$0.00	
MONETTA*	***	
RIDGE SPRING	$9,061,440.65	
SALUDA	$33,913,540.68	
WARD	$272,383.00	
SALUDA COUNTY		$90,090,174.22
CAMPOBELLO	$680,693.18	
CENTRAL PACOLET	***	
CHESNEE	$21,283,383.25	
COWPENS	$9,553,724.32	
DUNCAN	$11,384,946.84	
GREER*	$3,198,653.28	
INMAN	$24,248,075.92	
LANDRUM	$15,683,397.47	
LYMAN	$20,123,475.98	
PACOLET	$6,142,117.94	
PACOLET MILLS	$168,098.00	
SPARTANBURG	$829,341,570.27	
WELLFORD	$2,973,046.67	
WOODRUFF	$25,259,825.34	
SPARTANBURG COUNTY		$2,831,502,044.59
MAYESVILLE	$880,703.23	
PINEWOOD	$2,092,568.25	
SUMTER	$447,824,578.06	
SUMTER COUNTY		$869,014,176.28
CARLISLE	$776,217.00	
JONESVILLE	$5,828,469.49	
LOCKHART	***	
UNION	$75,617,435.58	

TABLE NO. 30 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1987

UNION COUNTY		$140,119,607.06
ANDREWS*	***	
GREELEYVILLE	$6,591,082.65	
HEMINGWAY	$31,092,704.18	
KINGSTREE	$95,458,135.24	
LANE	$677,601.64	
STUCKEY	$2,594,684.20	
WILLIAMSBURG COUNTY		$276,127,167.61
CLOVER	$28,293,372.15	
FORT MILL	$32,579,861.64	
HICKORY GROVE	$1,047,918.00	
MCCONNELLS	***	
ROCK HILL	$418,173,146.29	
SHARON	$2,064,825.32	
SMYRNA	***	
TEGA CAY	$505,699.00	
YORK	$77,505,203.79	
YORK COUNTY		$1,081,960,838.34
CITY TOTAL	$18,547,970,025.59	
SUM OF COUNTIES		$37,415,518,441.58
UNALLOCATED TOTAL		$453,855,853.30
STATE TOTAL		$37,869,374,294.88

*CITIES DIVIDED BETWEEN COUNTY LINES

*** These cities do not have enough businesses for us to disclose the amount of gross receipts reported. The totals listed at the end of this report include the gross receipts for these cities.

TABLE NO. 31 - 1987 GROSS AND NET TAXABLE SALES IN SOUTH CAROLINA

COUNTY	UNITS	YEAR-TO-DATE GROSS SALES	YEAR-TO-DATE NET TAXABLE SALES
ABBEVILLE	459	$98,872,557.62	$49,202,533.65
AIKEN	2,613	$869,548,910.60	$472,153,603.52
ALLENDALE	276	$75,868,337.40	$25,756,854.20
ANDERSON	3,445	$1,462,134,233.60	$716,483,608.47
BAMBERG	400	$99,864,154.83	$50,068,875.23
BARNWELL	493	$107,959,629.24	$74,860,848.67
BEAUFORT	2,754	$942,145,211.96	$659,130,864.38
BERKELEY	1,842	$1,028,780,032.80	$352,748,321.82
CALHOUN	254	$61,944,130.71	$22,929,595.06
CHARLESTON	7,919	$4,812,876,283.89	$2,314,235,561.10
CHEROKEE	967	$301,012,746.70	$188,944,407.67
CHESTER	671	$158,471,143.18	$93,014,812.17
CHESTERFIELD	997	$214,577,463.00	$119,909,418.23
CLARENDON	700	$188,602,404.36	$90,327,142.91
COLLETON	896	$263,558,607.78	$141,579,551.59
DARLINGTON	1,507	$513,122,184.37	$214,856,003.45
DILLON	760	$206,920,560.67	$116,971,144.56
DORCHESTER	1,541	$513,874,793.47	$296,031,937.48
EDGEFIELD	372	$139,392,975.71	$44,970,382.57
FAIRFIELD	415	$95,468,919.88	$55,889,101.87
FLORENCE	3,411	$1,592,559,035.64	$785,320,663.91
GEORGETOWN	1,323	$443,277,163.43	$258,096,468.89
GREENVILLE	8,429	$4,371,567,164.85	$2,316,583,553.97
GREENWOOD	1,492	$537,436,513.13	$345,994,904.03
HAMPTON	499	$144,545,005.21	$62,368,801.59
HORRY	6,301	$2,134,890,951.70	$1,559,119,218.54
JASPER	442	$147,294,594.88	$75,515,338.83
KERSHAW	1,101	$582,710,141.24	$183,178,975.10
LANCASTER	1,310	$350,516,285.82	$219,468,688.61
LAURENS	1,229	$317,760,826.62	$184,378,056.65
LEE	414	$78,954,937.26	$36,701,864.02
LEXINGTON	4,219	$1,744,620,582.79	$990,001,725.82
McCORMICK	193	$37,542,939.20	$14,775,213.35
MARION	856	$216,837,514.16	$112,227,851.72
MARLBORO	637	$136,816,338.49	$75,613,425.26
NEWBERRY	792	$335,199,562.61	$141,185,252.13
OCONEE	1,262	$340,578,812.57	$220,710,059.36
ORANGEBURG	2,203	$879,118,182.71	$400,199,715.98
PICKENS	1,850	$555,159,287.95	$339,429,590.71
RICHLAND	6,816	$5,024,323,311.43	$2,899,473,033.78
SALUDA	343	$90,090,174.22	$37,023,605.07
SPARTANBURG	5,406	$2,831,502,044.59	$1,241,939,649.34
SUMTER	2,127	$869,014,176.28	$453,134,483.40
UNION	619	$140,119,607.06	$94,876,151.84
WILLIAMSBURG	851	$276,127,167.61	$160,903,844.80
YORK	3,050	$1,081,960,838.34	$655,379,251.10
TOTAL OF COUNTIES	86,456	$37,415,518,441.58	$19,963,663,956.40
UNALLOCATED TOTAL	1,742	$453,855,853.30	$124,251,397.60
STATE TOTALS		$37,869,374,294.88	$20,087,915,354.00

TABLE NO. 32 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1985-1986	PERCENT	1986-1987	PERCENT	1987-1988	PERCENT
	STATE TOTAL (GROSS)	$1,122,688,680 *	100.000%	$1,190,828,666 *	100.000%	$1,267,237,069 *	100.000%
	AGRICULTURE	$1,147,767	0.102%	$1,135,005	0.095%	$1,362,581	0.108%
0110	AGRICULTURE, FORESTRY, FSHRS.	$1,147,767	0.102%	$1,135,005	0.095%	$1,362,581	0.108%
	MINING	$335,432	0.030%	$304,113	0.026%	$401,846	0.032%
1010	MINING	$335,432	0.030%	$304,113	0.026%	$401,846	0.032%
	CONSTRUCTION	$11,060,801	0.985%	$10,967,590	0.921%	$13,926,617	1.099%
1510	GENERAL BLDG. CONTRACTORS	$4,713,834	0.420%	$4,499,466	0.378%	$5,639,619	0.445%
1520	HIGHWAY & STREET CONST.	$573,879	0.051%	$498,085	0.042%	$1,011,524	0.080%
1530	PLMBG., HTG., AIR COND. & ELEC.	$4,396,176	0.392%	$4,376,323	0.368%	$5,229,638	0.413%
1538	OTHER CONTRACTORS	$1,376,912	0.123%	$1,593,716	0.134%	$2,045,835	0.161%
	MANUFACTURING	$38,254,169	3.407%	$40,849,076	3.430%	$43,606,607	3.441%
2010	FOOD, DAIRY & KINDRED PROD.	$2,170,984	0.193%	$2,361,407	0.198%	$2,275,070	0.180%
2086	BEVERAGE INDUSTRIES	$744,337	0.066%	$1,187,422	0.100%	$908,943	0.072%
2220	TEXTILE MILLS	$4,925,102	0.439%	$6,689,360	0.562%	$6,480,898	0.511%
2300	APPA. & OTHER FABR. TEXT. PROD.	$1,308,962	0.117%	$1,618,764	0.136%	$1,679,740	0.133%
2400	LOGGING, LMBR. & WOOD PRODUCTS	$821,466	0.073%	$1,008,818	0.085%	$1,016,209	0.080%
2500	FURNITURE & FIXTURES	$686,399	0.061%	$672,850	0.057%	$783,241	0.062%
2600	PAPER & ALLIED PRODUCTS	$4,399,274	0.392%	$3,572,315	0.300%	$3,467,659	0.274%
2700	PRINTING, PUB., & ALLIED IND.	$2,857,354	0.255%	$3,025,848	0.254%	$3,056,518	0.241%
2800	AGR. & INDUSTRIAL CHEMICALS	$3,661,235	0.326%	$3,949,320	0.332%	$4,439,414	0.350%
2812	PLASTIC MAT., SYNTHETIC RESINS, SYN. & OTHER MAN-MADE FIBERS	$3,694,076	0.329%	$3,293,101	0.277%	$4,607,596	0.364%
3198	LEATHER & LEATHER PRODUCTS	$88,714	0.008%	$76,099	0.006%	$67,826	0.005%
3200	STONE, CLAY & GLASS PRODUCTS	$1,171,319	0.104%	$1,153,404	0.097%	$1,397,941	0.110%
3210	ASPHALT & RELATED PRODUCTS	$1,059,206	0.094%	$1,096,298	0.092%	$1,435,915	0.113%
3300	PRIMARY METAL INDUSTRIES	$688,188	0.061%	$915,682	0.077%	$758,725	0.060%
3400	FABRICATED METAL PRODUCTS	$2,007,232	0.179%	$2,402,391	0.202%	$2,576,867	0.203%
3500	MACHRY., INC. ELEC. & TRANS. EQPT.	$5,266,539	0.469%	$5,189,189	0.436%	$5,793,426	0.457%
3998	OTHER MANUFACTURING INDUSTRIES	$2,703,781	0.241%	$2,636,808	0.221%	$2,860,618	0.226%
	UTILITIES	$90,891,460	8.096%	$98,141,441	8.241%	$89,109,648	7.032%
4000	TRANSPORTATION	$1,308,936	0.117%	$817,685	0.069%	$1,164,961	0.092%
4800	COMMUN., INC. RADIO & TV BRDCST.	$43,958,033	3.915%	$48,888,255	4.105%	$36,579,266	2.887%
4900	ELEC., WATER AND GAS COMPANIES	$45,624,491	4.064%	$48,435,501	4.067%	$51,365,421	4.053%
	WHOLESALE TRADE	$56,711	0.005%	$49,499	0.004%	$49,495	0.004%
5000	WHOLESALE	$56,711	0.005%	$49,499	0.004%	$49,495	0.004%
	RETAIL TRADE	$861,355,068	76.723%	$908,245,315	76.270%	$972,400,851	76.734%
5211	BUILDING MATERIAL	$94,170,667	8.388%	$98,471,420	8.269%	$105,285,603	8.308%
5215	HARDWARE, PTS., & FARM EQUIP.	$18,736,345	1.669%	$18,555,116	1.558%	$20,270,976	1.600%
5221	DEPARTMENT STORES	$41,940,106	3.736%	$44,537,505	3.740%	$46,818,255	3.695%
5222	SPECIAL VARIETY STORES	$53,328,745	4.750%	$59,033,720	4.957%	$66,301,690	5.232%
5223	MAIL ORDER HOUSES	$1,790,356	0.159%	$1,924,779	0.162%	$2,739,757	0.216%

TABLE NO. 32 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1985-1986	PERCENT	1986-1987	PERCENT	1987-1988	PERCENT
5228	OTHER GEN. MERCHANDISE STORES	$26,792,706	2.386%	$29,540,616	2.481%	$29,342,610	2.315%
5230	GROC. & RELATED PRODUCTS	$187,776,092	16.726%	$195,751,004	16.438%	$199,013,524	15.705%
5240	MOTOR VEHICLE DEALERS	$85,201,382	7.589%	$86,082,574	7.229%	$92,871,042	7.329%
5241	BOAT AND AIRPLANE DEALERS	$4,246,510	0.378%	$4,553,819	0.382%	$5,254,670	0.415%
5243	GASOLINE SERVICE STATIONS	$12,805,725	1.141%	$13,184,962	1.107%	$14,217,534	1.122%
5248	AUTOMOTIVE PRTS., ACC., TRS., ETC.	$22,673,146	2.020%	$23,773,169	1.996%	$25,285,353	1.995%
5250	APPAREL & ACCESSORIES	$38,106,351	3.394%	$43,347,333	3.640%	$47,421,643	3.742%
5260	HOME, OFFICE & STORE FURN.	$29,847,098	2.659%	$31,386,375	2.636%	$29,733,136	2.346%
5270	EATING & DRINKING PLACES	$93,221,869	8.303%	$99,521,092	8.357%	$107,767,830	8.504%
5291	DRUG STORES	$18,000,697	1.603%	$19,152,614	1.608%	$19,311,291	1.524%
5292	LIQUOR STORES	$9,534,074	0.849%	$9,496,219	0.797%	$9,336,574	0.737%
5293	JEWELRY STORES	$6,996,946	0.623%	$7,492,221	0.629%	$8,557,858	0.675%
5295	SECOND HAND STORES	$409,263	0.036%	$457,833	0.038%	$611,898	0.048%
5298	SPORTING GOODS STORES	$8,560,607	0.763%	$9,159,083	0.769%	$10,419,261	0.822%
5310	COIN MACHINE VENDORS	$3,324,467	0.296%	$3,410,721	0.286%	$3,574,542	0.282%
5320	HSEHLD. APP. & MUSICAL INSTRU.	$35,909,988	3.199%	$37,628,101	3.160%	$39,543,896	3.120%
5330	TRAILERS & MOBILE HOMES	$7,015,129	0.625%	$6,773,451	0.569%	$6,408,098	0.506%
5340	SCHOOL LUNCHES	$373,485	0.033%	$350,441	0.029%	$359,468	0.028%
5350	BOOKS, OFF. & SCH. SUPP. & EQPT.	$18,738,297	1.669%	$18,437,452	1.548%	$18,865,488	1.489%
5360	CIGAR STORES & NEWSSTANDS	$659,705	0.059%	$1,152,928	0.097%	$15,053,014	1.188%
5370	FUEL & ICE DEALERS	$3,634,172	0.324%	$3,493,259	0.293%	$4,010,814	0.317%
5380	FEED, SEED & FERTILIZER STORES	$1,498,724	0.133%	$1,631,769	0.137%	$1,735,681	0.137%
5390	FLORIST & NURSERIES	$4,259,616	0.379%	$4,583,238	0.385%	$4,767,353	0.376%
5395	MED., DEN., OPT., EQPT. & SUPP.	$17,130,437	1.526%	$19,988,654	1.679%	$21,057,617	1.662%
5396	STATE, COUNTY & CITY GOVERNMENTS	$3,323,666	0.296%	$3,588,693	0.301%	$4,337,420	0.342%
5397	CHURCHES, SERV. CLUBS & ELEEMOSYNARY CORPORATIONS	$595,761	0.053%	$732,378	0.062%	$793,878	0.063%
5398	MACHINERY & EQUIPMENT	$8,737,546	0.778%	$9,200,907	0.773%	$9,590,419	0.757%
5399	MILL SUPPLIES	$2,015,392	0.180%	$1,851,868	0.156%	$1,742,655	0.138%
	FINANCIAL	$2,319,151	0.207%	$1,649,242	0.138%	$1,957,132	0.154%
6010	BANKS, SAVINGS & LOAN ASSOC., CRE. AGENCIES, HLDGS. & INV. COS., SEC. & COMMODITY BROKERS	$1,395,291	0.124%	$1,172,012	0.098%	$1,320,651	0.104%
6050	INS. CO., AGENTS & BROKERS	$294,263	0.026%	$237,645	0.020%	$422,210	0.033%
6500	REAL EST. & LESSORS OF REAL EST.	$629,598	0.056%	$239,585	0.020%	$214,270	0.017%
	SERVICES	$96,858,223	8.627%	$110,791,202	9.304%	$121,840,019	9.615%
7000	HOTELS, MOTELS, CAMPS & OTHER LODGING PLACES	$41,470,701	3.694%	$50,699,973	4.258%	$55,228,844	4.358%
7210	LAUNDRIES, CLNG. & DYEING	$4,933,866	0.439%	$5,073,107	0.426%	$4,948,914	0.391%
7220	PHOTOGRAPHIC STUDIOS	$7,552,953	0.673%	$8,118,073	0.682%	$8,175,224	0.645%
7298	BEAUTY, BARBER & SHOE REPAIR	$3,344,539	0.298%	$3,506,178	0.294%	$3,870,875	0.305%
7299	UNDERTAKERS, FUNERAL HOMES	$2,441,989	0.218%	$2,407,384	0.202%	$2,547,926	0.201%
7310	ADVERTISING & PUBLICITY AGENTS	$1,565,959	0.139%	$1,741,233	0.146%	$2,844,570	0.224%
7510	AUTOMOTIVE REPR., SERVICES & GARAGES	$5,093,993	0.454%	$5,643,846	0.474%	$6,374,669	0.503%
7550	OTHER REPAIR SERVICES	$1,853,167	0.165%	$1,846,399	0.155%	$1,815,473	0.143%
7800	MOTION PIC., RECR. & AMUSEMENTS	$85,541	0.008%	$272,185	0.023%	$389,205	0.031%

TABLE NO. 32 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1985-1986	PERCENT	1986-1987	PERCENT	1987-1988	PERCENT
7900	RENTAL OF TANGIBLE PERS. PROPERTY.....	$25,050,832	2.231%	$27,031,333	2.270%	$28,401,877	2.241%
8000	PROFESSIONAL SERVICES.....	$1,941,271	0.173%	$2,840,441	0.239%	$4,306,685	0.340%
8098	OTHER SERVICES.....	$1,523,411	0.136%	$1,611,052	0.135%	$2,935,757	0.232%
	INACTIVE.....	$164,478	0.015%	$64,521	0.005%	$163,008	0.013%
	OTHERS.....	$5,737,116	0.511%	$4,145,139	0.348%	$4,951,918	0.391%
	INTERDEPARTMENTAL TRANSFERS.....	$14,508,302	1.292%	$14,486,522	1.217%	$17,467,348	1.378%
	REFUNDS.....	$3,076,044	.....	$4,213,590	.....	$4,445,403	.....

* INCLUDES ACCOMMODATIONS TAX

TABLE NO. 33 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1987-1988 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE COUNTY	$29,524.94	$41,573.85	$23,126.71	$19,668.51	$23,351.33	$115,674.40	$517,261.98
AIKEN COUNTY	$59,999.09	$194,066.80	$107,955.67	$37,054.20	$109,004.26	$488,239.08	$2,425,110.83
ALLENDALE COUNTY	$17,829.99	$19,657.86	$10,935.22	$8,865.53	$11,041.41	$67,567.77	$240,678.07
ANDERSON COUNTY	$53,686.93	$244,795.05	$136,174.80	$82,470.98	$137,497.47	$579,291.38	$2,897,523.57
BAMBERG COUNTY	$28,853.21	$33,289.74	$18,518.53	$27,294.10	$18,698.42	$94,209.81	$392,457.65
BARNWELL COUNTY	$19,189.80	$36,502.74	$20,305.79	$5,947.83	$20,503.02	$107,682.65	$451,994.10
BEAUFORT COUNTY	$85,199.52	$120,096.38	$66,807.37	$62,853.16	$67,456.30	$314,951.99	$1,426,008.86
BERKELEY COUNTY	$65,260.20	$174,043.33	$96,816.96	$27,610.45	$97,757.35	$447,035.30	$2,002,188.63
CALHOUN COUNTY	$45,050.32	$22,426.37	$12,475.41	$10,991.86	$12,596.60	$87,019.76	$268,404.76
CHARLESTON COUNTY	$280,635.24	$508,893.83	$283,088.13	$148,915.63	$285,837.84	$1,034,094.76	$5,665,540.17
CHEROKEE COUNTY	$27,004.22	$75,299.48	$41,887.71	$13,538.71	$42,294.58	$203,839.80	$937,304.36
CHESTER COUNTY	$36,523.23	$55,390.70	$30,812.82	$8,032.21	$31,112.11	$158,413.78	$646,195.60
CHESTERFIELD COUNTY	$23,499.39	$70,115.11	$39,003.69	$24,458.47	$39,382.53	$174,643.82	$865,079.02
CLARENDON COUNTY	$64,957.16	$50,458.68	$28,069.18	$21,240.68	$28,341.80	$133,174.85	$598,667.43
COLLETON COUNTY	$127,439.48	$58,384.33	$32,478.14	$21,265.34	$32,793.62	$182,982.86	$645,079.21
DARLINGTON COUNTY	$45,053.84	$115,233.16	$64,102.02	$46,378.42	$64,724.64	$278,810.99	$1,397,066.79
DILLON COUNTY	$69,716.75	$57,111.18	$31,769.90	$15,700.10	$32,078.50	$139,006.21	$713,606.85
DORCHESTER COUNTY	$51,586.91	$107,965.58	$60,059.22	$38,134.44	$60,642.58	$321,801.39	$1,302,498.65
EDGEFIELD COUNTY	$34,520.36	$32,205.84	$17,915.56	$10,269.01	$18,089.60	$112,727.35	$413,467.38
FAIRFIELD COUNTY	$51,951.99	$38,033.96	$21,157.61	$15,560.31	$21,363.11	$123,509.98	$488,511.21
FLORENCE COUNTY	$259,092.46	$202,405.37	$112,594.35	$90,818.82	$113,688.01	$478,896.15	$2,449,149.15
GEORGETOWN COUNTY	$223,342.13	$78,013.54	$43,397.42	$19,230.58	$43,818.95	$221,240.86	$906,076.56
GREENVILLE COUNTY	$240,903.47	$528,991.85	$294,268.31	$289,109.03	$297,126.63	$1,278,890.19	$6,426,622.54
GREENWOOD COUNTY	$23,291.87	$105,364.46	$58,674.47	$57,424.55	$59,264.05	$313,771.32	$1,306,717.28
HAMPTON COUNTY	$19,856.25	$33,364.31	$18,560.00	$21,954.06	$18,740.29	$115,133.16	$423,113.80
HORRY COUNTY	$852,787.60	$186,340.44	$103,657.66	$130,959.24	$104,664.48	$537,593.59	$2,264,419.76
JASPER COUNTY	$89,543.23	$26,648.71	$14,824.17	$4,686.48	$14,968.17	$84,804.69	$331,335.86
KERSHAW COUNTY	$58,721.32	$71,680.75	$39,874.63	$24,395.17	$40,261.95	$245,534.16	$863,917.40
LANCASTER COUNTY	$34,301.41	$98,042.73	$54,539.31	$25,096.37	$55,069.07	$259,511.96	$1,186,389.80
LAURENS COUNTY	$40,244.47	$95,932.29	$53,365.29	$40,232.65	$53,883.63	$271,296.99	$1,204,205.24
LEE COUNTY	$46,156.50	$34,776.54	$19,345.51	$8,500.81	$19,533.42	$86,889.39	$429,372.86
LEXINGTON COUNTY	$200,491.40	$257,876.38	$143,451.85	$118,952.46	$144,845.24	$785,127.29	$2,984,640.43
MCCORMICK COUNTY	$45,103.81	$14,327.24	$7,970.03	$9,373.32	$8,047.45	$57,601.61	$181,324.03
MARION COUNTY	$29,329.63	$62,795.92	$34,932.17	$32,335.15	$35,271.49	$140,316.00	$787,655.45
MARLBORO COUNTY	$37,615.69	$58,121.96	$32,332.10	$15,875.71	$32,646.14	$119,901.21	$732,631.94
NEWBERRY COUNTY	$34,627.26	$57,403.66	$31,932.60	$22,847.03	$32,242.78	$199,851.01	$721,193.82
OCONEE COUNTY	$45,896.59	$89,312.76	$49,682.99	$41,720.07	$50,165.57	$283,013.70	$1,093,526.16
ORANGEBURG COUNTY	$100,910.79	$151,168.17	$84,091.98	$68,307.88	$84,908.78	$363,436.89	$1,794,886.53
PICKENS COUNTY	$21,214.59	$145,684.15	$81,041.37	$46,194.88	$81,828.54	$359,298.22	$1,736,383.64
RICHLAND COUNTY	$275,090.38	$495,593.11	$275,689.15	$285,515.67	$278,366.98	$1,020,280.73	$5,963,865.96
SALUDA COUNTY	$42,842.23	$29,672.47	$16,506.15	$8,029.90	$16,666.46	$117,336.33	$380,474.69
SPARTANBURG COUNTY	$243,083.18	$370,884.41	$206,316.05	$120,589.04	$208,320.05	$908,500.38	$4,462,116.67
SUMTER COUNTY	$32,707.56	$162,129.04	$90,189.33	$57,762.30	$91,065.36	$380,057.97	$1,970,940.76
UNION COUNTY	$42,384.50	$56,521.94	$31,442.00	$36,312.12	$31,747.38	$138,019.51	$712,101.27
WILLIAMSBURG COUNTY	$42,024.24	$70,235.54	$39,070.69	$23,193.24	$39,450.18	$166,064.79	$873,551.52
YORK COUNTY	$365,351.38	$196,080.67	$109,076.37	$118,034.74	$110,135.88	$503,669.63	$2,417,353.05
COUNTY SUBTOTAL	$4,664,396.51	$5,734,912.38	$3,190,286.39	$2,364,701.21	$3,221,294.00	$14,600,715.66	$68,898,611.29

TABLE NO. 33 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1987-1988 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE	$19,593.54	$28,531.28	$0.00	$4,986.31	$41,225.95	$0.00	$27,012.52
AIKEN	$46,710.26	$73,265.49	$0.00	$9,658.23	$105,864.17	$0.00	$69,362.89
ALLENDALE	$27,705.77	$21,523.34	$0.00	$3,368.46	$31,099.93	$0.00	$20,376.33
ANDERSON	$57,875.05	$136,791.18	$0.00	$25,122.43	$197,655.23	$0.00	$129,505.47
ANDREWS	$3,250.33	$15,305.41	$0.00	$1,830.87	$22,115.25	$0.00	$14,490.35
ARCADIA LAKES	$0.00	$2,988.50	$0.00	$0.00	$4,318.09	$0.00	$2,829.53
ATLANTIC BEACH	($5,035.58)	$1,413.61	$0.00	$0.00	$2,042.45	$0.00	$1,338.36
AYNOR	$0.00	$3,145.51	$0.00	$0.00	$4,545.29	$0.00	$2,977.72
BAMBERG	$15,989.80	$17,962.79	$0.00	$4,851.27	$25,955.24	$0.00	$17,004.98
BARNWELL	$19,504.37	$27,255.29	$0.00	$2,772.31	$39,382.29	$0.00	$25,803.83
BATESBURG	$3,096.84	$19,678.94	$0.00	$6,989.16	$28,434.98	$0.00	$18,630.44
BEAUFORT	$50,088.82	$42,233.82	$0.00	$9,100.96	$61,025.40	$0.00	$39,983.91
BELTON	$785.40	$25,985.02	$0.00	$3,605.13	$37,546.89	$0.00	$24,599.78
BENNETTSVILLE	$16,689.70	$42,918.43	$0.00	$7,772.82	$62,014.67	$0.00	$40,632.25
BETHUNE	$258.72	$2,351.25	$0.00	$2,054.64	$3,397.41	$0.00	$2,227.50
BISHOPVILLE	$12,083.49	$16,772.83	$0.00	$3,395.08	$24,235.83	$0.00	$15,879.64
BLACKSBURG	$1,463.59	$9,162.00	$0.00	$292.35	$13,238.26	$0.00	$8,673.84
BLACKVILLE	$7,447.76	$13,891.78	$0.00	$0.00	$20,072.77	$0.00	$13,152.00
BLENHEIM	$306.27	$989.23	$0.00	$0.00	$1,429.48	$0.00	$935.46
BLUFFTON	$0.44	$2,648.01	$0.00	$1,054.13	$3,826.38	$0.00	$2,505.37
BLYTHEWOOD	$0.00	$451.59	$0.00	$1,114.33	$652.60	$0.00	$426.04
BONNEAU	$75.90	$1,961.27	$0.00	$0.00	$2,834.15	$0.00	$1,857.02
BOWMAN	$247.79	$5,561.31	$0.00	$1,888.01	$8,035.59	$0.00	$5,265.42
BRANCHVILLE	$385.53	$8,653.05	$0.00	$1,025.05	$12,502.79	$0.00	$8,192.21
BRIARCLIFFE ACRE	$0.00	$1,653.03	$0.00	$0.00	$2,388.60	$0.00	$1,565.27
BRUNSON	$1,599.54	$2,885.26	$0.00	$444.75	$4,168.98	$0.00	$2,732.28
BURNETTOWN	$60.94	$1,756.27	$0.00	$0.00	$2,537.70	$0.00	$1,662.53
CALHOUN FALLS	$6,196.33	$12,184.99	$0.00	$1,005.92	$17,606.62	$0.00	$11,535.77
CAMDEN	$7,103.59	$36,499.77	$0.00	$7,014.53	$52,740.07	$0.00	$34,556.41
CAMERON	$2,599.65	$2,620.79	$0.00	$1,361.22	$3,786.73	$0.00	$2,482.21
CAMPOBELLO	$41.92	$2,311.10	$0.00	$0.00	$3,339.41	$0.00	$2,185.82
CARLISLE	$892.83	$2,460.21	$0.00	$0.00	$3,554.80	$0.00	$2,329.38
CAYCE	$40,950.82	$57,233.18	$0.00	$6,664.15	$82,698.68	$0.00	$54,187.14
CENTRAL	$432.82	$9,361.29	$0.00	$211.82	$13,526.41	$0.00	$8,863.71
CENTRAL PACOLET	$27.97	$1,539.78	$0.00	$0.00	$2,224.69	$0.00	$1,458.76
CHAPIN	$39.73	$1,521.13	$0.00	$1,391.58	$2,198.08	$0.00	$1,440.24
CHAPPELS	$120.04	$531.87	$0.00	$0.00	$768.57	$0.00	$504.77
CHARLESTON	$810,443.21	$340,008.44	$0.00	$51,209.88	$491,292.40	$0.00	$321,899.71
CHERAW	$25,664.62	$27,655.29	$0.00	$5,758.67	$39,960.36	$0.00	$26,183.58
CHESNEE	$94.46	$5,228.68	$0.00	$743.99	$7,555.16	$0.00	$4,950.53
CHESTER	$13,179.95	$33,358.53	$0.00	$2,532.01	$48,201.29	$0.00	$31,583.31
CHESTERFIELD	$2,121.22	$7,004.28	$0.00	$2,049.85	$10,120.70	$0.00	$6,631.57
CITY VIEW	$0.00	$8,129.06	$0.00	$0.00	$11,746.02	$0.00	$7,696.70
CLEMSON	$72,092.55	$39,708.39	$0.00	$5,104.37	$57,376.50	$0.00	$37,594.33
CLINTON	$8,503.65	$49,362.17	$0.00	$9,927.13	$71,325.38	$0.00	$46,731.26
CLIO	$1,556.78	$5,045.16	$0.00	$165.03	$7,290.08	$0.00	$4,774.54
CLOVER	$1,436.38	$16,880.34	$0.00	$3,575.06	$24,391.45	$0.00	$15,981.53
COLUMBIA	$307,550.45	$491,031.96	$0.00	$126,032.59	$709,512.71	$0.00	$464,881.36

TABLE NO. 33 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1987-1988 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
CONWAY	$12,909.43	$50,089.06	$0.00	$14,532.65	$72,375.59	$0.00	$47,421.28
COPE	$36.39	$817.19	$0.00	$0.00	$1,180.99	$0.00	$773.37
CORDOVA	$44.02	$989.23	$0.00	$0.00	$1,429.48	$0.00	$935.46
COTTAGEVILLE	$209.35	$1,813.61	$0.00	$454.51	$2,620.53	$0.00	$1,718.09
COWARD	$69.66	$2,093.18	$0.00	$161.40	$3,024.66	$0.00	$1,982.06
COWPENS	$179.69	$9,896.81	$0.00	$176.05	$14,300.31	$0.00	$9,368.48
CROSS HILL	$286.35	$2,954.09	$0.00	$0.00	$4,268.37	$0.00	$2,797.12
DARLINGTON	$8,496.09	$39,078.99	$0.00	$10,885.68	$56,467.08	$0.00	$36,996.93
DENMARK	$12,583.20	$21,689.65	$0.00	$4,299.88	$31,340.15	$0.00	$20,533.78
DILLON	$45,225.13	$34,534.86	$0.00	$5,491.02	$49,900.60	$0.00	$32,694.75
DONALDS	$910.41	$1,790.67	$0.00	$1,803.89	$2,587.39	$0.00	$1,694.94
DUE WEST	$3,397.90	$6,681.00	$0.00	$2,038.09	$9,653.86	$0.00	$6,325.93
DUNCAN	$111.83	$6,158.41	$0.00	$3,249.30	$8,898.27	$0.00	$5,830.41
EASLEY	$18,941.31	$69,772.29	$0.00	$7,805.16	$100,817.13	$0.00	$66,056.36
EASTOVER	$0.00	$4,398.56	$0.00	$47.64	$6,355.83	$0.00	$4,163.26
EDGEFIELD	$8,300.31	$13,271.73	$0.00	$3,584.26	$19,176.96	$0.00	$12,563.86
EDISTO BEACH	$38,357.42	$943.34	$0.00	$0.00	$1,363.22	$0.00	$893.77
EHRHARDT	$1,002.79	$1,727.58	$0.00	$4,495.91	$2,496.28	$0.00	$1,634.73
ELGIN	$320.05	$2,911.82	$0.00	$48.62	$4,207.43	$0.00	$2,755.44
ELKO	$862.78	$1,608.60	$0.00	$0.00	$2,324.08	$0.00	$1,523.59
ELLOREE	$182.24	$4,445.89	$0.00	$1,528.05	$6,423.85	$0.00	$4,209.56
ESTILL	$6,257.21	$11,289.62	$0.00	$3,635.97	$16,312.64	$0.00	$10,688.31
EUTAWVILLE	$134.03	$3,009.31	$0.00	$1,694.18	$4,348.24	$0.00	$2,848.05
FAIRFAX	$10,298.52	$10,536.23	$0.00	$1,064.30	$15,224.53	$0.00	$9,975.14
FLORENCE	$82,036.03	$142,712.36	$0.00	$22,462.80	$206,210.93	$0.00	$135,113.61
FOLLY BEACH	$37,243.93	$7,230.12	$0.00	$0.00	$10,447.29	$0.00	$6,844.59
FOREST ACRES	$0.00	$29,696.85	$0.00	$6,491.47	$42,910.49	$0.00	$28,114.71
FORT LAWN	$3,784.48	$2,305.36	$0.00	$0.00	$3,331.15	$0.00	$2,181.20
FORT MILL	$21,632.31	$20,358.49	$0.00	$4,853.14	$29,417.19	$0.00	$19,274.16
FOUNTAIN INN	$395.87	$20,671.74	$0.00	$1,768.82	$29,869.23	$0.00	$19,570.53
FURMAN	$943.46	$1,704.64	$0.00	$0.00	$2,463.14	$0.00	$1,611.58
GAFFNEY	$42,639.79	$65,805.95	$0.00	$6,268.78	$95,085.52	$0.00	$62,300.63
GASTON	$122.64	$4,696.77	$0.00	$0.00	$6,786.57	$0.00	$4,445.74
GEORGETOWN	$48,090.95	$49,618.80	$0.00	$5,960.69	$71,696.37	$0.00	$46,976.70
GIFFORD	$1,043.77	$1,882.42	$0.00	$0.00	$2,719.92	$0.00	$1,782.93
GILBERT	$26.95	$1,030.82	$0.00	$0.00	$1,489.23	$0.00	$977.13
GOOSE CREEK	$9,573.63	$87,120.74	$0.00	$3,387.30	$125,884.28	$0.00	$82,482.46
GOVAN	$309.32	$531.87	$0.00	$0.00	$768.57	$0.00	$504.77
GRAY COURT	$468.41	$4,832.98	$0.00	$0.00	$6,983.60	$0.00	$4,575.41
GREAT FALLS	$3,871.94	$12,722.63	$0.00	$228.04	$18,383.51	$0.00	$12,045.19
GREELEYVILLE	$773.56	$2,900.35	$0.00	$1,003.28	$4,190.85	$0.00	$2,746.17
GREENVILLE	$311,061.46	$284,891.39	$0.00	$87,470.86	$411,651.32	$0.00	$269,717.79
GREENWOOD	$54,203.48	$105,719.37	$0.00	$22,568.53	$152,758.46	$0.00	$100,089.46
GREER	$2,382.45	$51,484.04	$0.00	$20,957.83	$74,391.47	$0.00	$48,741.11
HAMPTON	$13,621.95	$15,374.21	$0.00	$4,235.75	$22,214.64	$0.00	$14,555.18
HANAHAN	$5,171.48	$64,686.96	$0.00	$0.00	$93,469.05	$0.00	$61,240.13
HARDEEVILLE	$84,635.51	$6,114.70	$0.00	$0.00	$8,835.56	$0.00	$5,788.73
HARLEYVILLE	$184.92	$2,963.43	$0.00	$1,232.37	$4,281.97	$0.00	$2,806.38
HARTSVILLE	$6,211.60	$37,328.44	$0.00	$10,542.36	$53,937.64	$0.00	$35,339.04
HEATH SPRINGS	$768.04	$4,788.53	$0.00	$2,234.46	$6,919.09	$0.00	$4,533.73

TABLE NO. 33 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1987-1988 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
HEMINGWAY	$5,029.38	$4,170.61	$0.00	$1,754.82	$6,026.25	$0.00	$3,950.22
HICKORY GROVE	$57.79	$1,681.71	$0.00	$28.03	$2,430.01	$0.00	$1,593.06
HILDA	$930.96	$1,739.06	$0.00	$0.00	$2,512.85	$0.00	$1,643.99
HILTON HEAD	$1,251,589.08	$86,198.87	$0.00	$16,182.52	$124,552.42	$0.00	$81,607.21
HODGES	$47.73	$754.10	$0.00	$1,276.56	$1,089.87	$0.00	$713.17
HOLLY HILL	$389.01	$8,729.78	$0.00	$8,407.32	$12,614.03	$0.00	$8,266.32
HOLLYWOOD	$375.82	$3,564.16	$0.00	$0.00	$5,149.97	$0.00	$3,375.99
HONEA PATH	$753.65	$20,122.64	$0.00	$6,033.11	$29,075.78	$0.00	$19,051.88
INMAN	$103.58	$7,602.88	$0.00	$1,025.53	$10,985.72	$0.00	$7,196.55
IRMO	$301.50	$40,463.95	$0.00	$3,107.52	$58,468.13	$0.00	$38,307.51
ISLE OF PALMS	$191,512.09	$16,734.80	$0.00	$0.00	$24,180.81	$0.00	$15,842.60
IVA	$654.41	$6,696.04	$0.00	$4,692.17	$9,675.15	$0.00	$6,339.82
JACKSON	$367.32	$8,663.07	$0.00	$91.67	$12,517.60	$0.00	$8,201.47
JAMESTOWN	$36.53	$943.34	$0.00	$0.00	$1,363.22	$0.00	$893.77
JEFFERSON	$696.73	$3,185.65	$0.00	$1,195.16	$4,603.27	$0.00	$3,014.77
JOHNSONVILLE	$1,171.24	$6,950.55	$0.00	$1,341.45	$10,043.18	$0.00	$6,580.63
JOHNSTON	$14,384.61	$12,835.87	$0.00	$1,442.51	$18,547.42	$0.00	$12,151.70
JONESVILLE	$2,131.81	$5,875.28	$0.00	$991.49	$8,489.41	$0.00	$5,561.82
KERSHAW	$1,574.59	$9,747.70	$0.00	$3,057.06	$14,084.95	$0.00	$9,229.56
KINGSTREE	$10,693.38	$20,285.39	$0.00	$8,425.61	$29,311.27	$0.00	$19,204.68
KLINE	$826.07	$1,539.78	$0.00	$0.00	$2,224.69	$0.00	$1,458.76
LAKE CITY	$6,308.77	$32,924.12	$0.00	$11,092.80	$47,573.51	$0.00	$31,171.16
LAKE VIEW	$543.49	$4,593.54	$0.00	$43.24	$6,637.46	$0.00	$4,348.50
LAMAR	$712.20	$6,520.43	$0.00	$1,079.50	$9,421.91	$0.00	$6,173.11
LANCASTER	$23,317.20	$47,462.52	$0.00	$10,313.71	$68,580.58	$0.00	$44,934.44
LANDRUM	$131.11	$10,473.15	$0.00	$3,753.48	$15,133.42	$0.00	$9,914.93
LANE	$722.68	$2,711.10	$0.00	$127.60	$3,917.51	$0.00	$2,565.57
LATTA	$3,160.17	$8,823.65	$0.00	$2,315.78	$12,749.53	$0.00	$8,354.30
LAURENS	$10,199.46	$51,786.54	$0.00	$9,796.18	$74,828.74	$0.00	$49,028.23
LEESVILLE	$293.32	$11,230.15	$0.00	$1,292.25	$16,226.82	$0.00	$10,632.74
LEXINGTON	$7,827.83	$10,422.98	$0.00	$20,722.39	$15,060.63	$0.00	$9,868.64
LIBERTY	$683.84	$15,491.08	$0.00	$1,272.60	$22,383.87	$0.00	$14,666.33
LINCOLNVILLE	$0.00	$3,952.68	$0.00	$0.00	$5,711.49	$0.00	$3,741.83
LITTLE MOUNTAIN	$310.58	$1,379.20	$0.00	$0.00	$1,992.74	$0.00	$1,305.94
LIVINGSTON	$36.17	$812.89	$0.00	$0.00	$1,174.46	$0.00	$768.75
LOCKHART	$150.87	$417.18	$0.00	$0.00	$602.91	$0.00	$393.63
LODGE	$81.82	$709.65	$0.00	$0.00	$1,025.36	$0.00	$671.48
LORIS	$373.47	$10,725.47	$0.00	$3,757.27	$15,497.89	$0.00	$10,155.75
LOWNDESVILLE	$490.03	$961.99	$0.00	$0.00	$1,389.82	$0.00	$912.30
LOWRYS	$334.93	$1,098.20	$0.00	$0.00	$1,586.86	$0.00	$1,041.98
LURAY	$403.94	$726.87	$0.00	$0.00	$1,050.21	$0.00	$690.02
LYMAN	$194.88	$10,731.20	$0.00	$2,386.53	$15,506.17	$0.00	$10,160.37
LYNCHBURG	$1,626.06	$2,613.61	$0.00	$855.31	$3,776.69	$0.00	$2,472.94
MCBEE	$828.37	$3,786.37	$0.00	$1,105.01	$5,471.26	$0.00	$3,584.38
MCCLELLANVILLE	($82.30)	$2,133.32	$0.00	$0.00	$3,082.65	$0.00	$2,019.12
MCCOLL	$4,058.72	$13,093.95	$0.00	$0.00	$18,920.18	$0.00	$12,397.14
MCCONNELLS	$28.73	$835.83	$0.00	$0.00	$1,207.60	$0.00	$791.89
MCCORMICK	$10,298.99	$8,437.30	$0.00	$4,686.67	$12,191.58	$0.00	$7,988.44
MANNING	$8,497.72	$23,216.54	$0.00	$7,066.29	$33,546.53	$0.00	$21,978.65
MARION	$14,447.34	$37,665.36	$0.00	$9,341.24	$54,424.60	$0.00	$35,658.59

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
MAULDIN	$3,467.10	$39,830.94	$0.00	$4,076.61	$57,553.42	$0.00	$37,710.11
MAYESVILLE	$134.72	$3,243.00	$0.00	$0.00	$4,686.10	$0.00	$3,070.34
MEGGETT	$0.00	$1,218.63	$0.00	$0.00	$1,760.81	$0.00	$1,153.11
MONCKS CORNER	$9,691.00	$18,093.25	$0.00	$9,440.10	$26,144.01	$0.00	$17,130.01
MONETTA	$505.21	$1,333.32	$0.00	$0.00	$1,926.49	$0.00	$1,264.25
MOUNT CARMEL	$1,016.48	$891.73	$0.00	$0.00	$1,288.67	$0.00	$842.84
MOUNT CROGHAN	$156.25	$715.40	$0.00	$0.00	$1,033.65	$0.00	$676.12
MOUNT PLEASANT	$59,427.33	$70,750.07	$0.00	$6,627.79	$102,230.07	$0.00	$66,982.56
MULLINS	$14,718.39	$29,681.09	$0.00	$5,450.57	$42,887.40	$0.00	$28,100.81
MYRTLE BEACH	$2,645,235.30	$90,226.13	$0.00	$23,162.56	$130,371.61	$0.00	$85,423.14
NORTH MYRTLE BEACH	$588,809.41	$36,216.59	$0.00	$9,915.63	$52,330.63	$0.00	$34,287.82
NEESES	$156.04	$2,724.02	$0.00	$0.00	$3,935.82	$0.00	$2,579.46
NEW ELLENTON	$446.13	$12,854.53	$0.00	$1,008.10	$18,574.03	$0.00	$12,170.23
NEWBERRY	$21,357.62	$48,258.22	$0.00	$10,356.28	$69,730.20	$0.00	$45,689.29
NICHOLS	$913.19	$2,963.43	$0.00	$1,375.77	$4,281.97	$0.00	$2,806.38
NINETY SIX	$697.12	$11,000.75	$0.00	$1,322.04	$15,895.50	$0.00	$10,415.08
NORRIS	$204.20	$4,415.76	$0.00	$0.00	$6,380.67	$0.00	$4,181.78
NORTH	$284.18	$6,378.52	$0.00	$936.49	$9,216.60	$0.00	$6,038.79
NORTH AUGUSTA	$7,683.44	$66,489.13	$0.00	$4,717.56	$96,073.03	$0.00	$62,948.98
NORTH CHARLESTON	$322,693.47	$305,885.04	$0.00	$13,189.53	$441,986.42	$0.00	$289,593.97
NORWAY	$112.88	$2,534.75	$0.00	$0.00	$3,662.48	$0.00	$2,398.86
OLANTA	$113.77	$3,420.78	$0.00	$2,766.26	$4,942.88	$0.00	$3,237.05
OLAR	$1,081.27	$1,865.22	$0.00	$0.00	$2,695.08	$0.00	$1,764.40
ORANGEBURG	$50,717.62	$73,045.44	$0.00	$17,275.68	$105,546.42	$0.00	$69,154.49
PACOLET	($718.59)	$7,610.74	$0.00	$170.95	$10,996.98	$0.00	$7,205.81
PACOLET MILLS	$93.35	$5,142.66	$0.00	$0.00	$7,430.90	$0.00	$4,867.17
PAGELAND	$4,628.20	$13,306.13	$0.00	$2,120.51	$19,226.65	$0.00	$12,596.28
PAMPLICO	$160.38	$5,932.63	$0.00	$1,978.89	$8,572.26	$0.00	$5,617.39
PARKSVILLE	$914.57	$767.01	$0.00	$0.00	$1,108.19	$0.00	$727.07
PATRICK	$401.34	$1,835.10	$0.00	$0.00	$2,651.91	$0.00	$1,736.62
PAWLEYS ISLAND	$64,032.46	$1,098.20	$0.00	$0.00	$1,586.86	$0.00	$1,041.98
PAXVILLE	$159.30	$1,195.69	$0.00	$0.00	$1,727.68	$0.00	$1,129.96
PEAK	$90.31	$399.99	$0.00	$0.00	$578.06	$0.00	$379.74
PELION	$27.21	$1,040.85	$0.00	$0.00	$1,504.04	$0.00	$986.40
PELZER	$17.49	$635.11	$0.00	$0.00	$917.67	$0.00	$602.03
PENDLETON	$1,647.71	$15,428.00	$0.00	$895.14	$22,292.75	$0.00	$14,606.13
PERRY	$46.34	$1,333.32	$0.00	$0.00	$1,926.49	$0.00	$1,264.25
PICKENS	$723.41	$15,648.06	$0.00	$8,433.09	$22,610.49	$0.00	$14,814.51
PINE RIDGE	$164.42	$6,296.04	$0.00	$0.00	$9,097.08	$0.00	$5,960.08
PINEWOOD	$140.00	$3,369.18	$0.00	$0.00	$4,868.33	$0.00	$3,190.75
PLUM BRANCH	$407.74	$355.54	$0.00	$0.00	$513.35	$0.00	$338.07
POMARIA	$298.47	$1,326.15	$0.00	$0.00	$1,916.45	$0.00	$1,255.00
PORT ROYAL	$18,674.41	$14,561.31	$0.00	$743.07	$21,040.18	$0.00	$13,786.44
PROSPERITY	$884.39	$3,929.75	$0.00	$0.00	$5,678.35	$0.00	$3,718.68
QUINBY	$154.95	$4,656.63	$0.00	$577.31	$6,728.57	$0.00	$4,408.70
RAVENEL	$0.00	$8,094.63	$0.00	$0.00	$11,696.32	$0.00	$7,664.28
REEVESVILLE	$73.54	$1,178.48	$0.00	$0.00	$1,702.84	$0.00	$1,116.07
RICHBURG	$400.48	$1,316.11	$0.00	$0.00	$1,901.63	$0.00	$1,245.73
RIDGE SPRING	$3,533.10	$4,739.04	$0.00	$882.92	$6,847.52	$0.00	$4,487.43
RIDGELAND	$10,342.29	$5,589.98	$0.00	$2,343.25	$8,077.00	$0.00	$5,293.22

TABLE NO. 33 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1987-1988 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
RIDGEVILLE	$184.00	$2,950.52	$0.00	$312.83	$4,263.64	$0.00	$2,792.49
RIDGEWAY	$862.68	$1,675.98	$0.00	$2,390.59	$2,421.73	$0.00	$1,588.44
ROCK HILL	$51,765.02	$172,883.79	$0.00	$40,095.79	$249,807.19	$0.00	$163,677.50
ROWESVILLE	$84.55	$1,898.19	$0.00	$0.00	$2,743.02	$0.00	$1,796.82
RUBY	$274.04	$1,253.03	$0.00	$0.00	$1,810.52	$0.00	$1,185.54
SALEM	$90.44	$949.09	$0.00	$0.00	$1,371.50	$0.00	$898.40
SALLEY	$99.13	$2,854.48	$0.00	$0.00	$4,124.59	$0.00	$2,704.50
SALUDA	$10,831.20	$13,460.98	$0.00	$3,132.04	$19,450.30	$0.00	$12,744.46
SANTEE	$68,607.49	$1,367.73	$0.00	$1,399.12	$1,976.18	$0.00	$1,296.68
SCOTIA	$195.19	$354.09	$0.00	$0.00	$511.79	$0.00	$333.43
SCRANTON	$140.14	$4,210.75	$0.00	$296.52	$6,084.23	$0.00	$3,987.29
SEABROOK ISLAND	$46,420.02	$717.15		$0.00	$1,052.43	$0.00	$843.15
SELLERS	$584.72	$1,898.19	$0.00	$0.00	$2,743.02	$0.00	$1,796.82
SENECA	$10,614.64	$36,373.60	$0.00	$12,563.61	$52,557.83	$0.00	$34,436.00
SHARON	$54.26	$1,578.48	$0.00	$112.85	$2,280.91	$0.00	$1,495.81
SILVERSTREET	$220.27	$977.76	$0.00	$0.00	$1,412.92	$0.00	$926.20
SIMPSONVILLE	$5,905.07	$44,204.46	$0.00	$5,007.98	$63,873.15	$0.00	$41,850.21
SIX MILE	$106.32	$2,299.64	$0.00	$270.40	$3,322.87	$0.00	$2,176.57
SMOAKS	$93.10	$807.16	$0.00	$0.00	$1,166.17	$0.00	$764.11
SMYRNA	$7.89	$229.39	$0.00	$0.00	$331.31	$0.00	$217.66
SNELLING	$291.08	$543.34	$0.00	$0.00	$785.14	$0.00	$514.03
SOCIETY HILL	$453.09	$4,147.67	$0.00	$681.64	$5,993.12	$0.00	$3,927.07
SOUTH CONGAREE	$269.94	$10,336.95	$0.00	$0.00	$14,936.39	$0.00	$9,785.27
SPARTANBURG	$46,231.79	$214,374.98	$0.00	$40,978.34	$309,759.29	$0.00	$202,957.52
SPRINGDALE	$39,688.14	$14,601.45	$0.00	$0.00	$21,098.15	$0.00	$13,823.49
SPRINGFIELD	$80.73	$2,954.09	$0.00	$0.00	$4,268.37	$0.00	$2,797.12
ST GEORGE	$2,326.80	$10,440.18	$0.00	$4,102.96	$15,085.47	$0.00	$9,882.52
ST MATTHEWS	$12,105.86	$12,210.04	$0.00	$4,134.68	$17,642.74	$0.00	$11,558.94
ST STEPHENS	$1,101.00	$9,049.48	$0.00	$977.79	$13,076.13	$0.00	$8,567.31
STARR	$60.33	$1,178.48	$0.00	$0.00	$1,702.84	$0.00	$1,116.07
STUCKEY	$289.64	$1,086.72	$0.00	$0.00	$1,570.30	$0.00	$1,028.08
SULLIVAN'S ISLAND	($1,380.00)	$9,133.33	$0.00	$0.00	$13,196.83	$0.00	$8,646.04
SUMMERTON	$9,914.14	$5,737.66	$0.00	$1,149.98	$8,290.63	$0.00	$5,432.14
SUMMERVILLE	$8,975.11	$47,093.99	$0.00	$12,955.49	$64,746.76	$0.00	$42,506.53
SUMMIT	$21.97	$841.56	$0.00	$0.00	$1,215.87	$0.00	$796.53
SUMTER	$72,626.23	$135,235.61	$0.00	$28,881.14	$195,407.42	$0.00	$128,032.83
SURFSIDE BEACH	$81,304.70	$12,336.21	$0.00	$8,200.45	$17,824.97	$0.00	$11,679.34
SWANSEA	$113.44	$4,342.65	$0.00	$0.00	$6,274.75	$0.00	$4,112.31
SYCAMORE	$1,147.66	$1,275.98	$0.00	$0.00	$1,843.65	$0.00	$1,208.69
TATUM	$153.17	$493.19	$0.00	$0.00	$712.34	$0.00	$467.73
TEGA CAY	$366.28	$10,662.40	$0.00	$0.00	$15,406.77	$0.00	$10,095.55
TIMMONSVILLE	$343.82	$10,331.20	$0.00	$3,602.43	$14,928.09	$0.00	$9,780.63
TRAVELERS REST	($78.95)	$14,758.47	$0.00	$3,239.82	$21,325.35	$0.00	$13,971.68
TRENTON	$1,236.04	$1,974.19	$0.00	$107.72	$2,852.47	$0.00	$1,870.91
TROY	$218.53	$3,449.46	$0.00	$0.00	$4,984.31	$0.00	$3,264.85
TURBEVILLE	$2,894.68	$2,683.87	$0.00	$2,404.07	$3,877.84	$0.00	$2,542.42
ULMER	$400.18	$445.86	$0.00	$0.00	$644.33	$0.00	$421.41
UNION	$15,342.41	$51,472.57	$0.00	$17,164.55	$74,374.91	$0.00	$48,731.85
VANCE	$19.39	$434.39	$0.00	$0.00	$627.75	$0.00	$412.15
VARNVILLE	$5,341.66	$9,529.77	$0.00	$2,660.52	$13,770.18	$0.00	$9,021.16

TABLE NO. 33 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1987-1988 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
WAGENER	$153.29	$4,415.76	$0.00	$1,328.10	$6,380.67	$0.00	$4,181.78
WALHALLA	$3,977.17	$19,453.09	$0.00	$5,394.02	$28,108.38	$0.00	$18,417.43
WALTERBORO	$8,709.25	$30,372.13	$0.00	$10,178.17	$43,886.16	$0.00	$28,753.78
WARD	$357.37	$480.26	$0.00	$0.00	$694.03	$0.00	$453.84
WARE SHOALS	$2,073.26	$11,592.12	$0.00	$1,624.01	$16,749.89	$0.00	$10,975.44
WATERLOO	$94.86	$977.76	$0.00	$0.00	$1,412.92	$0.00	$926.20
WELLFORD	$190.35	$10,482.44	$0.00	$0.00	$15,146.44	$0.00	$9,924.20
WEST COLUMBIA	$44,842.85	$50,915.62	$0.00	$7,291.36	$73,570.20	$0.00	$48,203.92
WEST PELZER	$127.04	$4,616.50	$0.00	$0.00	$6,670.59	$0.00	$4,371.65
WEST UNION	$139.86	$1,469.51	$0.00	$0.00	$2,123.52	$0.00	$1,389.29
WESTMINSTER	$2,770.04	$15,230.86	$0.00	$2,902.38	$22,007.57	$0.00	$14,420.89
WHITMIRE	$2,285.35	$9,967.74	$0.00	$1,067.22	$14,402.68	$0.00	$9,437.95
WILLIAMS	$115.72	$1,002.14	$0.00	$0.00	$1,447.81	$0.00	$949.36
WILLIAMSTON	$580.12	$21,083.21	$0.00	$188.84	$30,463.87	$0.00	$19,959.54
WILLISTON	$10,436.97	$15,519.77	$0.00	$201.60	$22,425.28	$0.00	$14,694.10
WINDSOR	$9.39	$269.52	$0.00	$0.00	$389.30	$0.00	$254.71
WINNSBORO	$13,924.35	$14,278.19	$0.00	$5,242.36	$20,631.30	$0.00	$13,517.85
WOODFORD	$45.00	$1,006.42	$0.00	$0.00	$1,454.34	$0.00	$953.98
WOODRUFF	$503.18	$25,292.54	$0.00	$5,863.56	$36,546.36	$0.00	$23,946.82
WOODSIDE	$0.00	$1,023.64	$0.00	$0.00	$1,479.18	$0.00	$967.88
YEMASSEE	$12,276.48	$3,860.93	$0.00	$289.21	$5,578.95	$0.00	$3,653.85
YORK	$3,586.97	$31,370.32	$0.00	$8,090.63	$45,325.47	$0.00	$29,693.90
MUNICIPALITY SUBTOTAL	$8,504,272.24	$5,734,912.42	$0.00	$1,111,048.38	$8,283,332.25	$0.00	$5,427,568.20
GRAND TOTAL	$13,168,668.75	$11,469,824.80	$3,190,286.39	$3,475,749.59	$11,504,626.25	$14,600,715.66	$74,326,179.49